

# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**Webb County, Texas**  
**For the Fiscal Year Ended September 30, 2009**



Leo Flores  
Webb County Auditor

**Comprehensive Annual Financial Report  
of Webb County, Texas  
For The Fiscal Year Ended, September 30, 2009**

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Webb County Auditor

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March 31, 2010

Hon. County Judge and Commissioners  
Hon. Auditors Board of District Judges

Texas Local Government Code, 114.025, requires that the County Auditor publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of Webb for the fiscal year ended September 30, 2009.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert, to the best of our knowledge and belief, that this financial report is complete and reliable in all material respects.

The firm of Garza, Martinez & Co., L.L.P., an independent certified public accounting firm has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2009, are free of material misstatements. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2009, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent audit of the basic financial statements of the County was part of a broader federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair representation of the financial statements but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on

internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the independent auditor's report.

## **COUNTY GOVERNMENT OVERVIEW**

The County of Webb was created in 1848 as a political subdivision of the State of Texas. It is located in the southwest part of the state along the Rio Grande River bordering Mexico. It occupies 3,366 square miles of land area, making it the 5<sup>th</sup> largest county in the State. The County operates under judicial and administrative powers explicitly afforded counties by the State Constitution and by State Statutes. It is governed by a County Judge and four (4) County Commissioners.

The Child Welfare Unit and the Community Action Agency (CAA) are County components that operate with advisory boards. Operational authority, however, remains with Commissioner's Court. Both units are included in the Special Revenue Funds section. The Child Welfare Unit is funded by the state and provides child protective services. CAA is funded by Federal and State Grants and by County contributions and provides health and welfare services for the needy.

## **FINANCIAL POLICIES AND LONG-TERM FINANCIAL PLANNING**

The County continued to enjoy a favorable financial environment during the fiscal year ended September 30, 2009. The anticipated growth of the community and the availability of financial resources are factors considered when funds are appropriated for community related services.

Current long-term financial planning policies of the County are:

- Control expenditures so they do not exceed expected revenues;
- Implement technological solutions to improve operations and reporting;
- Provide an equitable justice system that is responsive to the needs of the County;
- Promote efficiency and effectiveness in delivering services to citizens;
- Promote flexibility and accountability in all departments;
- Promote diversity in the workforce; and
- Maintain a General Fund balance at no less than 15% of the annual budget.

## **MAJOR INITIATIVES**

The Economic Development Department actively pursues funding via federal and state grants and via inter-local agreements with other governmental entities. Focus is primarily on quality of life issues for communities in rural areas that are under-developed settlements with no access to utilities or potable water. The Economic Development Department acquires grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.



## **ACCOUNTING SYSTEM**

Webb County uses a modified accrual basis of accounting to account for all governmental fund types. Revenues are recorded when they become available and are measured in exact amounts. Liabilities are incurred through the use of a purchase order system and recorded in the general ledger as encumbrances when a purchase order is issued. Encumbrances are later recorded as expenditures when payment is disbursed. Encumbrances outstanding at the end of a year are carried forward to the next fiscal year. Accounts of the county are organized on the basis of funds and account groups. Each is considered a separate accounting entity (fund) and reported with a set of revenues and expenditures. Resources generated from governmental entities are allocated to and accounted for in individual funds according to the intended purpose.

Governmental Accounting Standards Board (GASB) issued Statement No. 34 which establishes a new financial reporting model for state and local governments. The new model requires that, at a minimum, the basic financial statements of a government will include: (1) MD&A as a component of required supplementary information; (2) both government-wide financial statements and fund financial statements; (3) notes to the financial statements; and (4) supplementary information other than MD&A. The CAFR will still need to include appropriate combining and individual fund statements and schedules as part of the financial section, as well as separate introductory and statistical sections.

The implementation of GASB Statement No. 34 was mandated for Webb County as phase 2 which includes governments with total annual revenues of \$10 million or more but less than \$100 million for periods beginning after June 15, 2002. GASB Statement No. 34 also set the retroactive reporting of major networks and subsystems of general infrastructure assets in phase 2 for years beginning after June 15, 2006. Finally, a component unit must implement GASB Statement 34 no later than its primary government, regardless of the amount of the component unit's own total revenues. Webb County was not required to implement GASB 34 until September 30, 2003, but the requirements were implemented as of fiscal year ended September 30, 2002.

## **BUDGETARY CONTROLS**

As the budget officer, the County Judge submits a budget to Commissioners Court in a manner prescribed by state statute. The court can adopt the budget as submitted or propose changes that will require a majority vote of the court to get adopted. The county's fiscal year begins October 1<sup>st</sup> and ends September 30<sup>th</sup>, but a different fiscal year period for a Fund may be prescribed by its funding source. Oversight authority and responsibility for county funds rests with Commissioners Court. Fiscal activity is recorded on one mainframe computer that county departments utilize to prepare monthly reports as required by law. The County Auditor has access to the budgetary accounting program and monitors balances before approving disbursements. The Auditor provides monthly financial reports to Commissioners Court and to the Auditor's Board of District Judges.



## **CASH MANAGEMENT**

County funds are placed on deposit at the officially designated County depository. The County Treasurer has statutory custody, accountability, and investment authority, pursuant to investment policies, of all monies received by the county.

## **DEBT ADMINISTRATION**

The County's property tax rate for the calendar year ending December 31, 2009 was \$.420055 per \$100 of assessed value. The debt service portion of the tax rate is \$.057387 and is used to service principal and interest payments on certificates of obligation, general obligation bonds, and equipment lease/purchase obligations.

Debt payments for FY 2008-2009 Governmental Funds totaled \$7,914,132. Principal payments on bonds and certificates of obligation were \$4,903,717 and interest and other charges totaled \$3,010,416. Lease payments on equipment notes totaled \$102,931. A final payment of \$14,523 was made on the LoanSTAR energy savings note.

Debt payments for FY 2008-2009 on two Enterprise Funds totaled \$577,043 of which \$307,139 was principal and \$269,904 was interest.

## **INTERNAL CONTROLS**

Internal controls are the single most important element in the accounting system to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that financial records are reliable for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal controls is no greater than the benefit to be derived and that the amount of such costs versus the benefits is based on estimates and decisions made by management. The County's internal controls are regularly examined and changes are adopted when necessary to maintain their effectiveness in safeguarding public funds and assets.

## **ADMINISTRATIVE SERVICES**

Administrative Services administers employee health and life insurance benefits, workers compensation benefits, IRS section 125 Cafeteria Plan, COBRA plan benefits, and Property Casualty and Liability Insurance. There are safety programs to help reduce workers compensation claims and liability exposures. The month of May is recognized as "Health & Safety Month" with training courses in CPR and first aid, health fairs, video presentations about safety in the workplace, and a conference addressing personnel and liability issues. The director employs the services of insurance professionals to better meet the needs of the County. Case management is contracted to an outside entity to contain costs and to encourage employee rehabilitation. Periodic reports on loss control and loss occurrence are provided to Commissioners Court by the Administrative Services director.

## **PROPRIETARY OPERATIONS**

Proprietary Fund types are organized to be self-supporting through user charges of outside parties (Enterprise Fund) or through other departments or agencies primarily within the governing unit (Internal Service Funds). The Webb County Water Utility Fund was initiated in August 1993 as an Enterprise Fund. The County purchased the Rio Bravo Water Plant from the original developer with funds provided by a grant from the Texas Department of Housing and Community Affairs. Special legislation was passed by the State of Texas to statutorily allow the County to operate a water utility system, making it the first County in the state to do so. The Webb County Health Benefits Fund and the Webb County Worker's Compensation Reserve Fund are Internal Service Funds.

## **FIDUCIARY OPERATIONS**

Trust and Agency Funds used to record assets held by the County in a trustee capacity or as an agent for others are included in the fiduciary grouping. Webb County has two Fiduciary Trust Funds, one Pension Trust Fund and eight Agency Funds which include the District Clerk Fund (Escrow), the County Clerk Fund (Escrow), the Tax Assessor-Collector Fund, the Sheriff Inmate Fund, the District Attorney Hot Check Processing Fund, the District Attorney Pool Forfeiture Fund, Cash Bonds Fund, and the Unclaimed Money Fund.

## **THE COMMUNITY AND THE ECONOMY**

At the center of the primary trade route connecting Canada, the United States and Mexico, the City of Laredo (county seat) offers markets, business opportunities and profit potential which business and industry cannot find anywhere else. Laredo has an annual average of 320 sunny days, mild winters and high summer daytime temperatures with low humidity. Laredo is the U.S. principal port of entry into Mexico, located at the southern most end of IH 35, 154 miles of San Antonio, 145 miles west of the Gulf Coast and 147 miles north of Monterrey, Mexico.

In the 1900's Laredo's population grew three times faster than the State; it created new jobs at a rate twice as fast as the State; and it outpaced the State in terms of per capita income growth. Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased by 200 percent. Laredo's port of entry accounts for one third of U.S.-Mexico overland (truck and rail) merchandise trade. Laredo stands today as the largest land port on the United States-Mexico border. New businesses continue to make Laredo their home, capitalizing on the thriving markets on both sides of the border.

At Texas A&M International University, campus facilities are expanding to meet the demands of the growing student population. The University is home to an innovative Ph.D. in International Business that capitalizes on Laredo's historical position as a crossroads of commerce and culture. A fifth international bridge is close to getting a presidential permit for construction in south Laredo. The Laredo Entertainment Center, home to professional ice hockey, has had overwhelming success. Laredo is the seat of a new Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

## **CERTIFICATE OF ACHIEVEMENT**

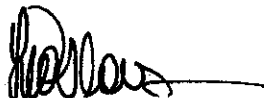
Webb County was awarded a "*Certificate of Achievement for Excellence in Financial Reporting*" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2007. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of government financial reports.

To be honored with the Certificate of Achievement award, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Webb County has received a Certificate of Achievement for the last seventeen consecutive years (1991 thru 2008). This year's Comprehensive Annual Financial Report was also prepared to meet with the requirements of the Certificate of Achievement program and will be submitted to GFOA for that consideration.

## **ACKNOWLEDGEMENTS**

Clearly, preparing a report of this dimension is not an easy task. The successful completion could not have been possible without the hard work, dedication, and long hours willingly given by the entire County Auditor's staff. Personal and special appreciation is extended to each of them and most notably to Chief Deputy Auditor Rafael Perez. Particular appreciation is also extended to all county officials for their cooperation, particularly to the County Judge and Commissioners. In addition, very sincere and grateful appreciation is extended to the Auditor's Board of District Judges for the leadership role they provide and for supporting the goals and mission of the office of the Webb County Auditor.

Respectfully submitted,



Leo Flores  
Webb County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Webb County  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

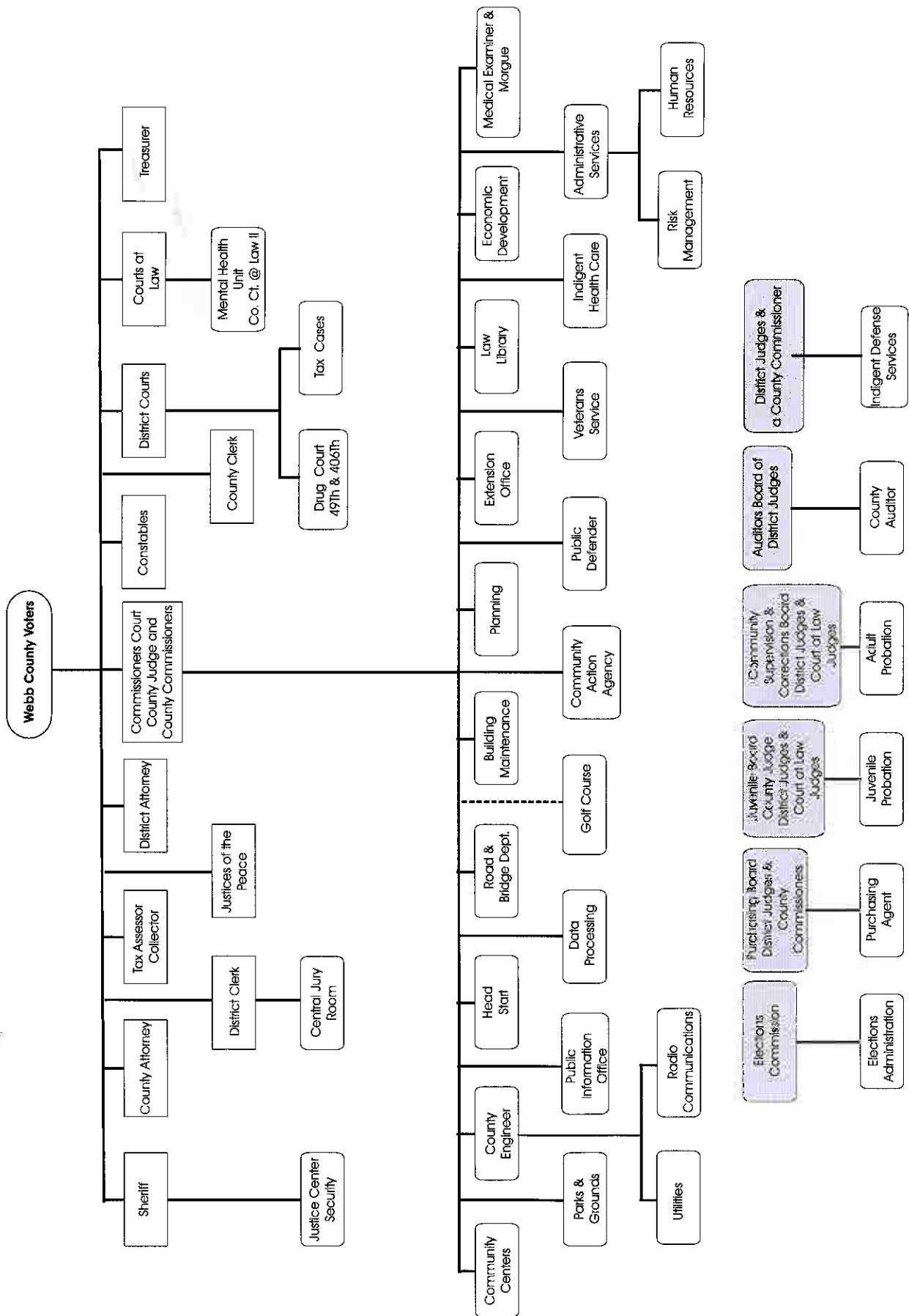


A stylized, handwritten signature in black ink.

President

A handwritten signature in black ink that reads "Jeffrey R. Enner".

Executive Director



## WEBB COUNTY OFFICIALS

### COMMISSIONERS COURT

Valdez, Daniel  
Sciaraffa, Francisco J.  
Tijerina, Rosaura  
Garza, Gerardo A.  
Martinez, Sergio

County Judge  
Commissioner Precinct 1  
Commissioner Precinct 2  
Commissioner Precinct 3  
Commissioner Precinct 4

### COURTS OF LAW

Ender, Elma T. Salinas  
Gallego, Paul  
Garcia, Alfredo, Jr.  
Garza, Jesus  
Hale, Oscar J., Jr.  
Liendo, Hector J.  
Liendo, Oscar R.  
Lopez, Jose A.  
Martinez, Oscar Omar  
Morales, Alvino "Ben"  
Rangel, Ricardo  
Vasquez, Raul  
Veliz, Ramiro, Jr.

341st. Judicial District Judge  
Cluster Court Judge  
Justice Of The Peace Precinct 3  
County Court At Law II Judge  
406th. Judicial District Judge  
Justice Of The Peace Precinct 1 Place 1  
Justice Of The Peace Precinct 1 Place 2  
49th. Judicial District Judge  
Justice Of The Peace Precinct 4  
County Court At Law I Judge  
Justice Of The Peace Precinct 2 Place 2  
111th. Judicial District Judge  
Justice Of The Peace Precinct 2 Place 1

### ELECTED OFFICIALS

Alaniz, Isidro R.  
Barrera, Patricia A.  
Cuellar, Martin  
Gutierrez, Manuel  
Ibarra, Margie Ramirez  
Juarez, Agustin M. "Tino"  
Munoz, Annette  
Perales, Delia  
Ramirez, Anna L. Cavazos  
Reyes, Ruben  
Rodriguez, Rodolfo

District Attorney  
Tax Assessor-Collector  
County Sheriff  
District Clerk  
County Clerk  
Constable Precinct 4  
Constable Precinct 3  
County Treasurer  
County Attorney  
Constable Precinct 2  
Constable Precinct 1

### APPOINTED OFFICIALS

Flores, Leo  
Mojica, Melissa L.  
Moreno, Phd., Cecilia R.  
Ramirez-Palomo, Rebecca

County Auditor  
Chief Juvenile Probation Officer  
County Purchasing Agent  
Chief Adult Probation Officer

### DEPARTMENT HEADS

Alvarado, Jaime F.  
Araiza, Gregorio  
Cuellar Castillo, J.D., Rosie  
Davila, Sara Alicia  
Elizondo, Raul R.  
Garcia, Alicia H.  
Garcia, Mario J.  
Gonzales, George L.  
Gonzalez, Gilberto  
Gutierrez, Jr., Jose R.  
Mares, Cynthia  
Martinez, Hugo D.  
Martinez, Javier. H. Jr.  
Medford, Leroy R.  
Mickley, Cornel  
Molina, Ricardo  
Oliveros, Aliza  
Salinas, Frank X.  
Sanchez, Fitzgerald G., P.E.  
Sanchez, Juan L.  
Silva, Antonio  
Stern, Corinne E. M.D.  
Tiffin, Rhonda  
Vacant  
Vargas, Juan  
Villarreal, Oscar L.

Management Information Systems Director  
Santa Teresita Community Center Director  
Law Librarian  
La Presa Community Center Director  
Building Maintenance, Parks & Grounds Director  
Larga Vista Community Center Director  
Quad City & Bruni Community Centers Director  
County Extension Agent  
Rio Bravo Community Center Director  
Fred & Anita Bruni Comm Center Director  
Administrative Services Director  
Public Defender  
Community Action Agency Interim Director  
Executive Administrator to the County Judge  
Indigent Defense Services Director  
El Cenizo Community Center Director  
Head Start Program Director  
Indigent Health Care Director  
County Engineer  
Public Information Officer  
Veteran's Service Officer  
Medical Examiner  
Planning & Physical Development  
Buenos Aires Community Center Director  
Economic Development Director  
Elections Administrator

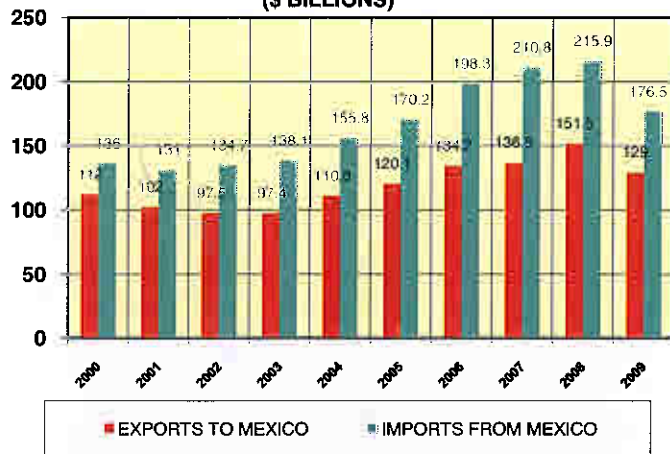


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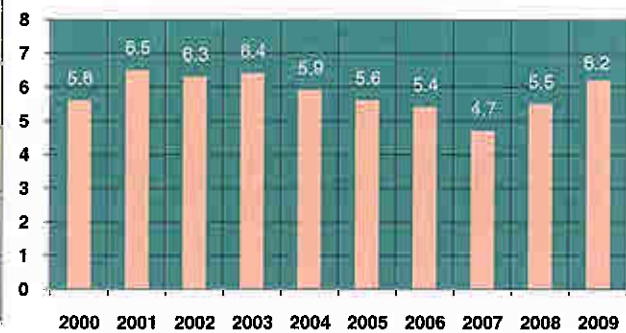


# WEBB COUNTY'S BUSINESS BAROMETER

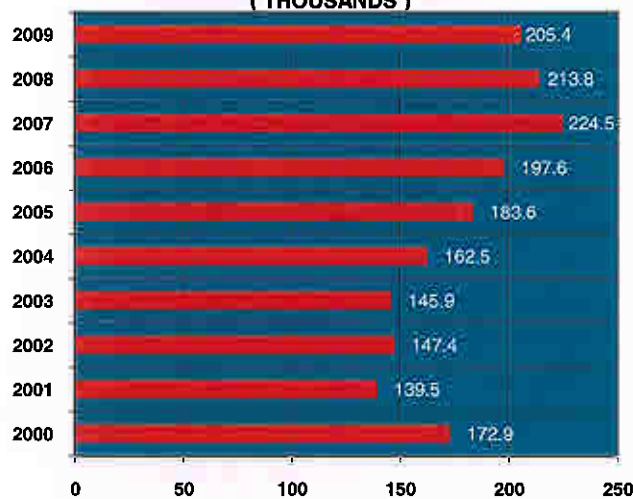
**U.S. / MEXICO TRADE**  
( \$ BILLIONS )



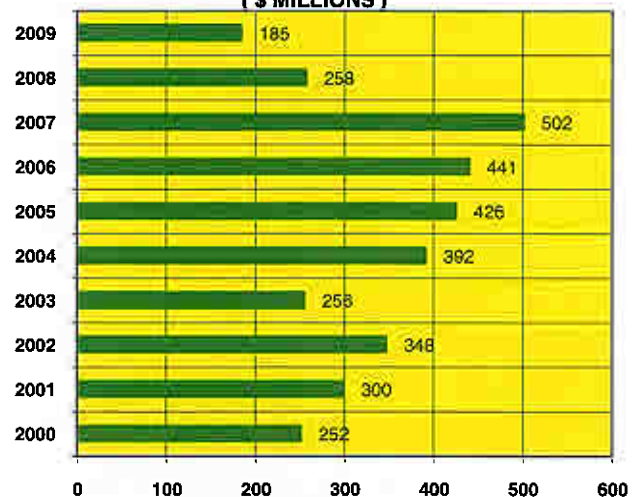
**UNEMPLOYMENT RATE**



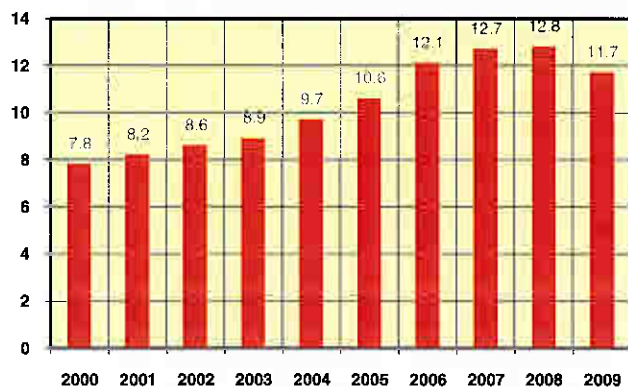
**AIRLINE PASSENGERS**  
( THOUSANDS )



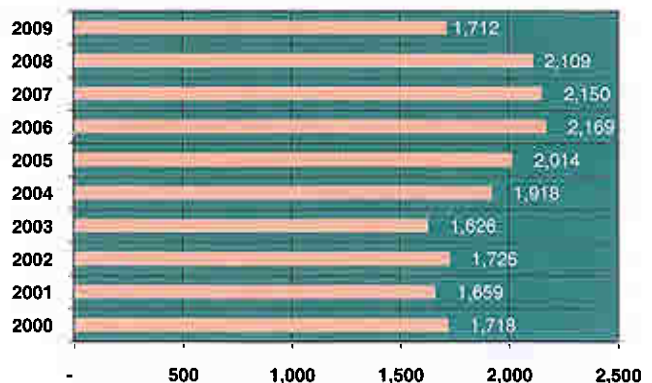
**TOTAL BUILDING PERMITS**  
( \$ MILLIONS )



**WEBB COUNTY SALES TAX REBATES**



**TRUCK SHIPMENTS THROUGH LAREDO**  
LOADED SHIPMENTS IN THOUSANDS



SOURCE: LAREDO DEVELOPMENT FOUNDATION



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**GARZA, MARTINEZ & CO., L.L.P.**

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ADRIAN FLORES, JR.  
HUGO SALAS, MSA



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**INDEPENDENT AUDITORS' REPORT**

To the Honorable County Judge and Honorable County Commissioners  
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Webb County, Texas, as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Webb County, Texas' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Webb County, Texas, as of September 30, 2009, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2010, on our consideration of Webb County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and the other required supplementary information listed on the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Webb County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedules listed in the table of contents and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the provisions of the State of Texas Uniform Grant Management Standards, and is also not a required part of the basic financial statements of Webb County, Texas. The combining and individual nonmajor fund financial statements, schedules listed in the table of contents as well as the schedule of expenditures of federal and state awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Gauger, Martiny & Co, L.L.P.*

Laredo, Texas  
March 29, 2010

MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Webb County, Texas, we offer readers of the County's financial statements, this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2009. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page ix) and the County's financial statements (beginning on page 19).

### **FINANCIAL HIGHLIGHTS**

#### **Highlights for Government-wide Financial Statements**

- The assets of the County exceeded its liabilities at the close of the fiscal year 2009 by \$116,335,146 (*total net assets*). Of this amount, \$24,141,962 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$2,522,706 (2.2%) from the previous year. The most significant change that led to this increase was property taxes with an increase of \$5,718,123 (11.0%) from the prior year; the increase is primarily attributable to increase property valuations.
- The governmental net assets increased by \$927,599 (0.8%) and the business-type net assets increased by \$1,595,107 (35.5%) from the previous year. The business-type net assets increase is primarily attributable to a combining Water Utility and the newly established Casa Blanca Golf Course enterprise fund.

#### **Highlights for Fund Financial Statements**

- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$32,138,676, a decrease of \$4,368,587 from the prior year. The revenues with the most significant changes were a decrease of \$1.5 million (or 77.1%) in investment earnings and a decrease in revenues from fees and fines of \$2.1 million (or 35.2%).
- At the end of the current fiscal year, the unreserved fund balance for the general fund was \$12,819,406, or 18.9% of total general fund expenditures, approximately \$67.7 million.

#### **Long-Term Debt Highlight**

- In November 2008, Webb County entered into a lease-purchase agreement to purchase equipment for the Casa Blanca Golf Course enterprise fund in the amount of \$550,491. The Casa Blanca Golf Course is an 18-hole regulation length golf course in Laredo, Texas. This medium-length layout has 3 sets of tee boxes for a fun, but challenging golfing experience.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management Discussion and Analysis is intended to serve as an introduction to Webb County's basic financial statements. The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

### **Government-wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to the private business sector.

The *Statement of Net Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2009, the net assets of the County increased by \$2.5 million.

The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*, thus being consistent with *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies.

The Statement of Net Assets and the Statement of Activities, present information about the two types of County activities:

- **Governmental activities** - All of the County's basic services that are principally supported by property taxes, charges for services, and intergovernmental revenues are considered to be governmental activities. The governmental activities of Webb County include general government, public safety, justice system, health and human services, infrastructure and environmental services, correction and rehabilitation, and community and economic development.
- **Business-type activities** - Other functions of the County that are intended to recover all or a significant portion of their costs through user fees and charges are considered to be business-type activities. This includes the Webb County Water Utility Fund and the Casa Blanca Golf Course.

*The government-wide financial statements can be found on pages 19 – 21 of this report.*



## **Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds and not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting the requirements for the use of certain taxes, grants, and other money. The County's three categories of funds – *governmental, proprietary and fiduciary* use different accounting approaches.

**Governmental Funds** – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. That information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 156 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be major fund. Information for the other 155 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *schedules* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 22 - 25 of this report.

**Proprietary Funds** - The County maintains two different types of proprietary funds, enterprise and internal service funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Water Utility operations and Casa Blanca Golf Course operations. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for support services provided to other departments, which includes the employees' health benefits and worker compensation funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.



Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements elsewhere* in this report.

The basic proprietary fund financial statements can be found on pages 26 - 29 of this report.

***Fiduciary Funds*** - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The basic fiduciary fund financial statements can be found on pages 30 - 31 of this report.

***Notes to the Financial Statements:*** The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 33 - 80 of this report.

***Required Supplementary Information:*** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This includes a schedule concerning the County's progress in funding its obligation to provide pension benefits to county employees, and budgetary comparison schedules for the general fund. Required supplementary information can be found on pages 81 - 85 of this report.

***Other Information:*** The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 86 - 478 of this report.

## **FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The government-wide financial analysis focuses on the net assets and changes in net assets of the County's governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by \$116,335,146 at September 30, 2009.

**Webb County's Net Assets**  
(in Thousands)

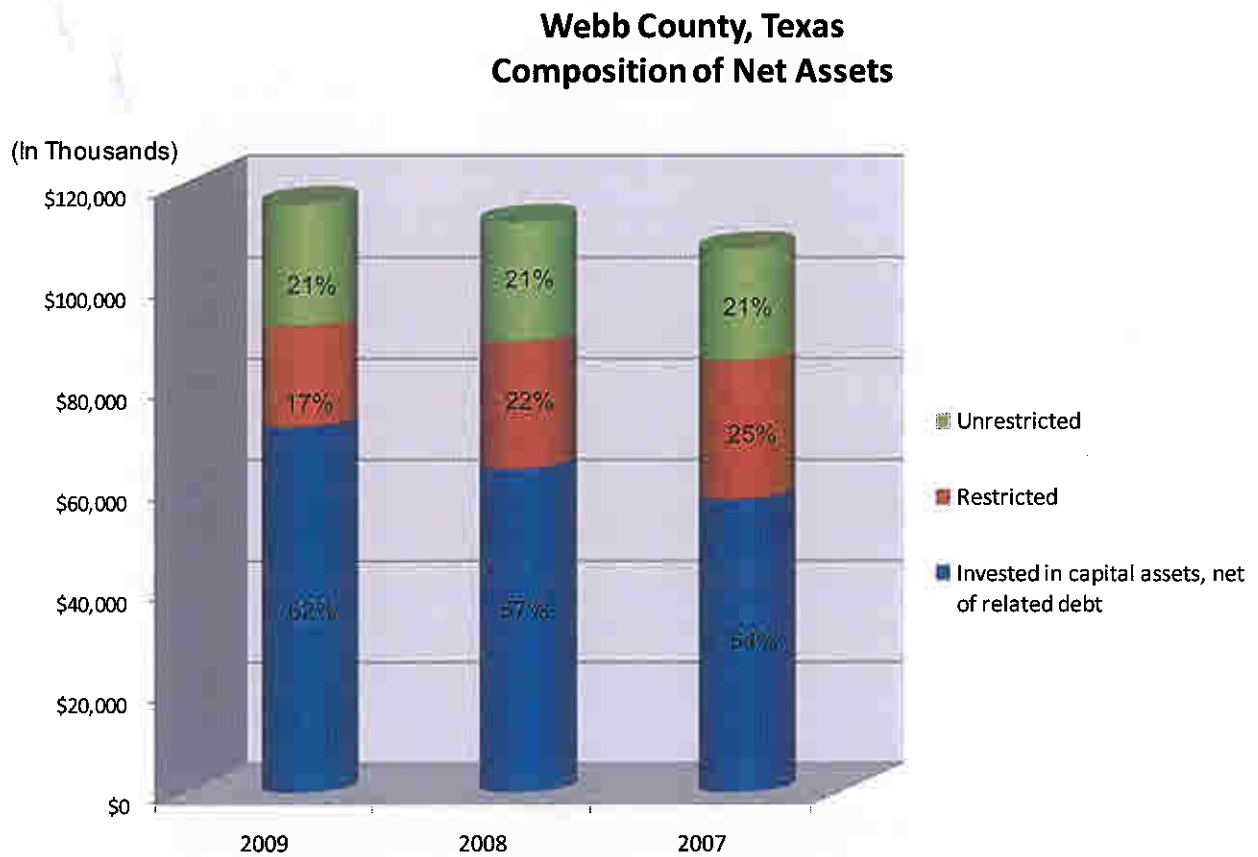
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$ 64,961	\$ 69,633	\$ (662)	\$ 653	\$ 64,299	\$ 70,286
Capital Assets	133,126	132,946	15,159	12,125	148,285	145,071
Total assets	198,087	202,578	14,497	12,778	212,584	215,356
Long-term liabilities outstanding	64,819	78,092	7,283	7,031	72,101	85,123
Other liabilities	23,018	16,728	1,130	687	24,148	17,415
Total liabilities	87,837	94,820	8,413	7,719	96,249	102,538
Net assets:						
Invested in capital assets, net of related debt	65,271	58,808	7,145	5,140	72,416	63,948
Restricted	19,108	24,716	670	465	19,777	25,181
Unrestricted	25,872	24,234	(1,730)	(546)	24,142	23,689
<b>Total net assets</b>	<b>\$ 110,250</b>	<b>\$ 107,759</b>	<b>\$ 6,085</b>	<b>\$ 5,059</b>	<b>\$ 116,335</b>	<b>\$ 112,818</b>

By far, the largest portion of the County's net assets, \$72,415,749 (62.2%) reflects investment in buildings, vehicles, equipment, infrastructure and construction and infrastructure in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$19,777,435 (17.0%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* \$24,141,962 (20.8%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Webb County as a whole is able to report positive balances in all three categories (invested in capital assets - net of related debt, restricted and unrestricted) of net assets.

The following chart represents the composition of net assets for Webb County as a whole for the past three years.



The following table demonstrates the County's net assets increased by \$2,522,706 from the prior year.

**Webb County, Texas**  
**Changes in Net Assets**  
(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>REVENUES</b>						
<b>Program revenues:</b>						
Charges for services	\$ 13,933	\$ 14,042	\$ 2,435	\$ 1,498	\$ 16,368	\$ 15,541
Operating grants and contributions	25,354	25,835			25,354	25,835
Capital grants and contributions	2,298	2,037			2,298	2,037
<b>General revenues:</b>						
Property taxes	57,652	51,934			57,652	51,934
Other taxes	12,349	13,668			12,349	13,668
Other	2,572	4,596	11	62	2,584	4,658
<b>Total Revenues</b>	<b>\$ 114,159</b>	<b>\$ 112,113</b>	<b>\$ 2,446</b>	<b>\$ 1,561</b>	<b>\$ 116,605</b>	<b>\$ 113,673</b>
<b>EXPENSES</b>						
<b>Program activities</b>						
<b>Primary government:</b>						
Governmental activities:						
General Government	\$ 19,529	\$ 18,797			\$ 19,529	\$ 18,797
Public Safety	14,719	15,466			14,719	15,466
Justice System	25,812	24,064			25,812	24,064
Health and Human Services	19,079	17,247			19,079	17,247
Infrastructure and Environmental Services	7,940	7,977			7,940	7,977
Correction and Rehabilitation	17,551	15,683			17,551	15,683
Community and Economic Development	3,185	3,293			3,185	3,293
Interest on Long-term Debt	3,084	3,318			3,084	3,318
<b>Business-type Activities</b>						
Webb County Water Utility			\$ 3,183	\$ 2,297	3,183	2,297
<b>Total Expenses</b>	<b>\$ 110,900</b>	<b>\$ 105,845</b>	<b>\$ 3,183</b>	<b>\$ 2,297</b>	<b>\$ 114,082</b>	<b>\$ 108,141</b>
Increase (decrease) in net assets before transfers	\$ 3,259	\$ 6,268	\$ (737)	\$ (736)	\$ 2,523	\$ 5,532
Special Items:						
Loss on Acquisition of Assets		(220)				(220)
Transfers	(2,332)	(470)	2,332	470		
Increase in net assets	\$ 928	\$ 5,578	\$ 1,595	\$ (266)	\$ 2,523	\$ 5,311
<b>Net assets - beginning of year (restated)</b>	<b>109,323</b>	<b>102,181</b>	<b>4,490</b>	<b>5,326</b>	<b>113,812</b>	<b>107,507</b>
<b>Net assets - end of year</b>	<b>\$ 110,250</b>	<b>\$ 107,759</b>	<b>\$ 6,085</b>	<b>\$ 5,059</b>	<b>\$ 116,335</b>	<b>\$ 112,818</b>

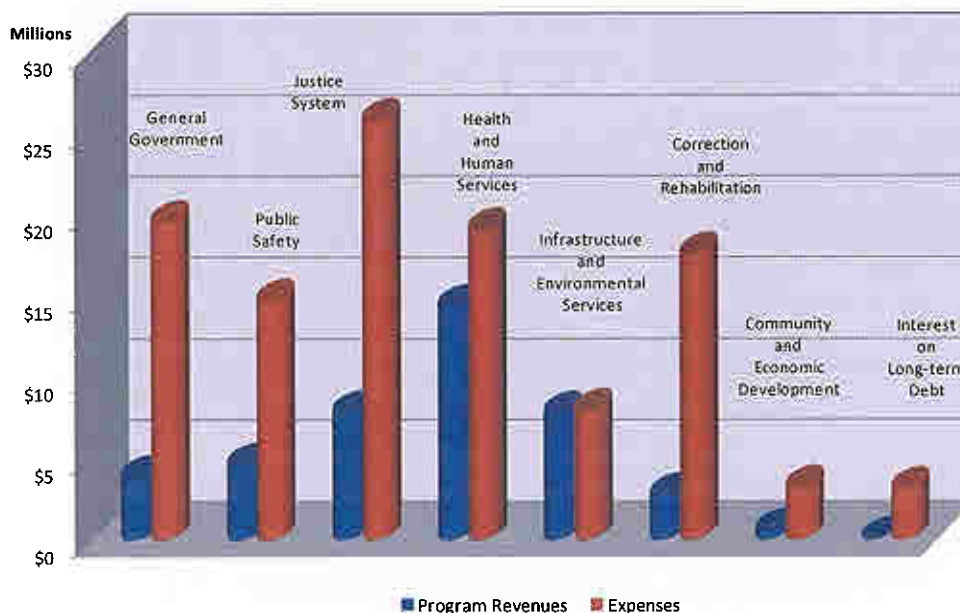
During the current fiscal year, the County's total revenues increased by \$2,931,874 (2.6%) and total expenses increased by approximately \$5.9 million (5.5%). Total revenues for this year were more than total expenses resulting in an increase in *total net assets* of \$2,522,706. Most of the growth reflects an increase in revenues from property taxes as compared to the previous year in the amount of \$5.7 million which is attributable to the increase in property valuations.

## Governmental Activities

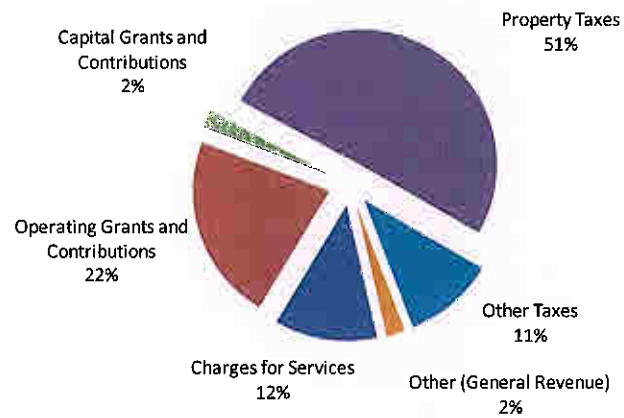
Governmental activities increased the County's net assets by \$927,599, resulting in 36.8% of the total growth in net assets as business-type activities increased net assets by 63.2%. Key elements of this increase are as follows:

- Property taxes levied for general purposes and debt service increased by \$5,718,123 (11%) from the previous fiscal year. The increase in revenues is the result of higher assessed taxable property values and residential growth.
- Revenues from charges for services decreased by \$109,140 (0.8%). The most significant changes were increases for general government function by approximately \$1.3 million mainly from the Tax Assessor collector services and decreases in charges for services for Public Safety function by approximately \$1.8 million.
- Operating Grants and Contributions decreased by \$481,136 (1.9%) from the previous fiscal year. The Public Safety function was the function with the most significant changes with a decrease of \$398,011 (13.6%) compared from prior year.
- Expenses of governmental activities increased by \$5.1 million which is a 4.8% increase from the prior year; which is primarily attributable to the increasing cost of Justice System function with \$1.7 million increase and the expenses incurred for the Corrections and Rehabilitation function with an increase of \$1.9 million.
- Adjustments to beginning net assets had a total effect of \$1,563,988 increase; the notes to the financial statements provide further details on the restatement to beginning fund balance and beginning governmental activities net assets.

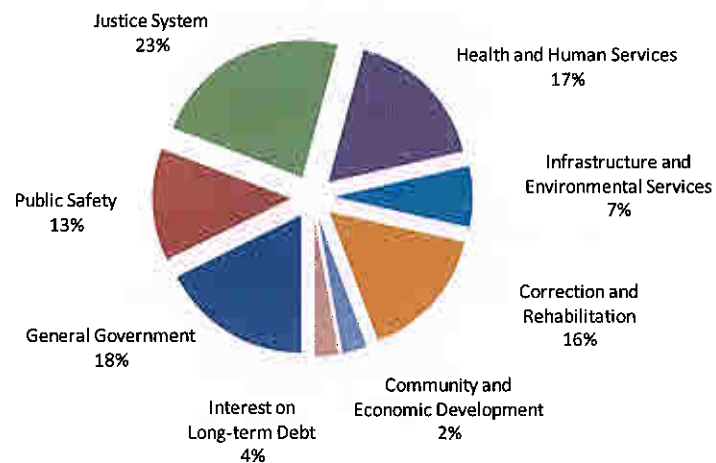
**Program Revenue and Expense- Governmental Activities**



### Revenues by Source - Governmental Activities



### Expenses by Function - Governmental Activities

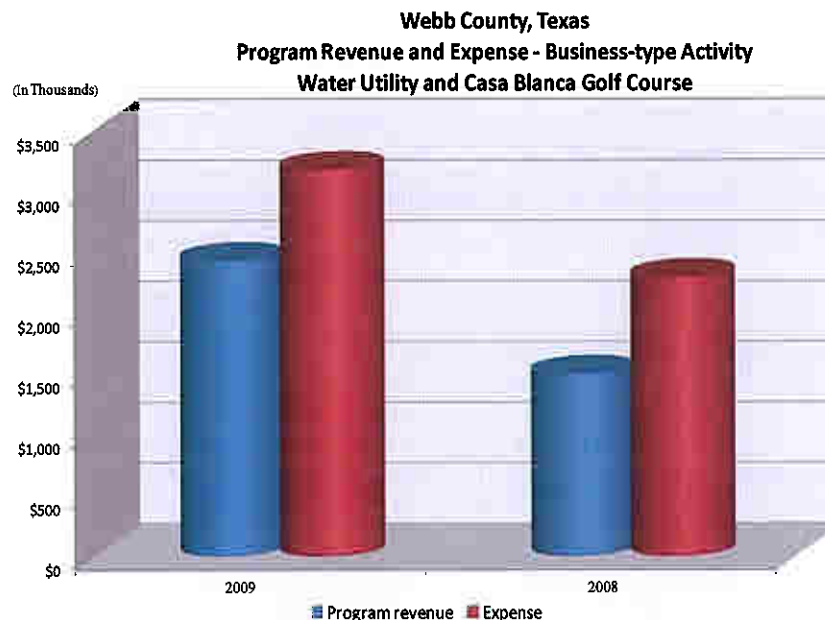


## **Business-type Activities**

Business-type activities increased the County's net assets by \$1,595,107 and had an ending net asset balance of \$6,084,663. Key elements of the current year ending net asset balance are as follows:

- During 2009, The Casa Blanca Golf Course started operating as an enterprise fund.
- Charges for services increased by \$936,300 (62.5%), as compared to the increasing cost of operating expenses of \$885,872 (38.6%) from the prior year resulting in a current year decrease in net assets before transfers of \$736,687.
- Most of the increases from prior year can be attributable to the new enterprise fund the Casa Blanca Golf Course with revenues of \$688,527 and expenses of \$927,592. The Casa Blanca Golf Course resulted with a loss before contributions and transfers of \$300,878.
- The Water Utility enterprise fund resulted in a loss before contributions and transfers of \$457,436. The most significant contribution to the loss was the non-operating interest expense of \$248,818.
- Adjustments to beginning net assets had a total effect of \$569,831 decrease; the notes to the financial statements provide further details on the restatement to beginning fund balance and beginning business-type activities net assets.

*The following charts represent the fiscal year trends for the business-type activity two enterprise funds.*





## **FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS**

As noted earlier, Webb County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

### **Governmental Funds**

The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$32,138,676, a decrease of \$4,368,587 from the prior year.

The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year, unreserved balance of the General Fund was \$12,819,406, while the total fund balance was \$13,031,062. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 18.9 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund increased by \$392,347 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- An increase in property values increased property tax revenues by \$4,017,789 as compared to last year. However, taxpayers did not pay the assessed property taxes, having a negative budget variance of \$1,675,910.
- Charges for services increased by \$1,162,088 (30.8%) from the previous year. The most significant changes were an increase for fees collected from motor vehicle commissions of \$938,695 and a decrease in electronic recording fees by \$112,826.
- Sales and miscellaneous taxes decreased by \$1,079,655 from the previous year. This represents a decrease of \$1,067,699 (or 8.4%) for sales tax; a decrease of \$10,925 (or 3.3%) for mixed drink tax and a decrease of \$1,031 for bingo tax. The overall variance of sales and miscellaneous taxes was a negative \$1,079,655 budget variance which can be attributed to the downturn of the economy in the United States and Mexico.
- Fines and forfeits increased by only \$7,043 from the previous year, primarily because non-traffic fine collections by Justice of the Peace Precinct 4 decreased by \$93,314.

### **Proprietary Funds**

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

- The combined total *net assets* for the two enterprise funds at year end totaled \$5,974,426.
- The Water Utility Fund net assets at year end totaled \$5,178,047. Of this amount, 120% is invested in capital assets net of related debt. Although charges for services increased by \$251,028 from the previous year; current year operations resulted in operating loss of \$219,662. The operating loss can be attributed to current year depreciation and amortization expenses of \$324,871 and \$24,357, respectively.
- The Casa Blanca Golf Course net assets at year end totaled \$796,379. Of this amount, 114% is invested in capital assets net of related debt. The operating loss for the year was \$239,065. Part of the operating loss can be attributed to current year depreciation and amortization expenses of \$109,071 and \$268, respectively.
- Contributions of capital assets from governmental-activities with a book value of \$1,773,865 were transferred to the Casa Blanca Golf Course enterprise fund.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

At year end, general fund expenditures were less than budget estimates by \$4,765,166. General fund revenues were also less than budgeted estimates by \$4,368,419 resulting in a positive variance of \$396,747. The most significant variance was in the general government services expenditures with a \$2,112,536 positive variance; this variance was due to a County wide cut of 10% in operating expenditures due to current economic conditions, as total actual revenues were at 94% compared to the original budgeted amounts. In contrast, property tax revenues were less than budgeted estimates by \$1.7 million and general sales taxes were less by \$1.6 million. The current ad valorem property taxes shortfall of \$2.0 million and sales tax can be attributed to the downturn in the economy and devaluation of the Mexican peso.

In addition, the Webb County Commissioner's Court approved transfers between functions which had no effect in the total appropriated budget. Budget transfers were made to increase other financing uses to transfer out by \$247,286; of which \$210,748 were for the County Commissioners project of Maintenance and Construction Fund, and \$36,538 for the Water Utilities department operations.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

The County's investment in capital assets for its governmental and business type activities as of September 30, 2009, amounted to \$148,284,966 (net of accumulated depreciation). The total increase in the County's net investment in capital asset for the current fiscal year was 2.2%. The investments in capital assets include land, infrastructure, infrastructure-in-progress, buildings, equipment, furniture and construction in progress.

Major capital asset events during the current fiscal year included the following:

- Various ongoing infrastructure and construction projects. The most significant increases were for the Juvenile Youth Village with a cost of approximately \$1.2 million; the Webb County Courthouse with \$307,428 for mold remediation; and the Texas Parks and Wildlife Office Building at the lake for \$414,388. Webb County is also constructing a Community Center in Mirando City for \$121,166.
- A modular building for the Head Start program had improvements for a cost of \$102,403.
- Addition of 12 new vehicles from which the Community Action Agency Rural Transportation Program purchased 5 transit buses at a cost of \$301,362. Also, a new elevated surveillance system from Operation Linebacker grant for a cost of \$128,500.
- An infrastructure in progress grant from Texas Water Development had a cost of \$1.5 million for the water-wastewater waterlines in Rio Bravo and El Cenizo.

**Webb County's Capital Assets**  
(net of depreciation)  
(in Thousands)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
Capital assets, not being depreciated:						
Land and improvements	\$ 8,647	\$ 8,078	\$ 1,791	\$ 216	\$ 10,438	\$ 8,294
Infrastructure in progress	9,717	10,595	576	745	10,293	11,340
Construction in progress	14,784	15,878			14,784	15,878
Total capital assets, not being depreciated	33,147	34,551	2,367	961	35,515	35,512
Capital assets, being depreciated, net:						
Infrastructure	41,549	40,305	11,419	10,471	52,968	50,777
Buildings	52,042	51,218	583	434	52,624	51,652
Furniture, fixtures and equipment	6,388	6,872	790	258	7,178	7,130
Total capital assets, being depreciated, net	99,979	98,395	12,792	11,164	112,770	109,558
<b>Total</b>	<b>\$133,126</b>	<b>\$132,946</b>	<b>\$15,159</b>	<b>\$12,125</b>	<b>\$148,285</b>	<b>\$145,071</b>

Additional information on the County's capital assets can be found in note IV C on pages 51 - 52 of this report.

### **Debt Administration**

At the end of the current fiscal year, the County had total bond debt outstanding of \$74,359,075. The governmental bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County and the business-type debt is payable from Webb County Water Utility self-supporting fees and Casa Blanca Golf Course fees. The County's debt total decreased by \$4,378,355 (5.6%) from the previous fiscal year.

New borrowing during the year was \$550,491 in Lease Purchase agreements for the Casa Blanca Golf Course enterprise fund. These notes were issued for the purpose of purchasing turf equipment with \$325,526 and 65 golf carts with \$224,965.

#### **Webb County's Outstanding Debt**

General Obligation  
(in Thousands)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
Certificates of obligation	29,560	31,620	1,604	1,623	31,164	33,243
Limited tax refunding bonds	29,508	32,135	2,695	1,975	32,202	34,110
Limited tax improvement bonds	6,680	7,155			6,680	7,155
Other lending requirements	2,108	2,744	3,633	3,320	5,740	6,064
<b>Total</b>	<b>\$ 67,855</b>	<b>\$ 73,655</b>	<b>\$ 7,931</b>	<b>\$ 6,917</b>	<b>\$ 75,786</b>	<b>\$ 80,572</b>

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of "A2" by Moody's, "A" by Standard & Poor's, and "A" by Fitch. By virtue of an insurance policy, the Certificates of Obligations, Series 2008A, have received a rating of "Aaa" by Moody's and "AAA" by Standard & Poor's and Fitch.

Texas Statutes limit the amount of general obligation debt a government entity may issue up to 25% of its total assessed value of real property. The current debt limitation for the County of Webb is \$3,382,000,000 which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found in note IV G on pages 56 - 64 of this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The following economic factors were known as of the printing of this report:

- The calendar year 2009 unemployment rate for the County of Webb was at 7.6%, which is an increase from a rate of 5.1% a year ago. Webb County's unemployment rate was still higher than Texas rate of 7.5% and lower than national average rate of 9.3%.
- Webb County employer's retirement contribution rate increased from 8.61% to 9.51% effective January 1, 2010. The employee contribution rate will remain at 6%.
- The real property assessed value for calendar year 2009 decreased by \$98,665,189 (0.7%) from the previous calendar year.

All of these factors were considered in preparing the Webb County's budget for the 2010 fiscal year.

## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Webb County Auditor's Office, 1110 Washington Street, Suite 201, Laredo, Texas 78040 or call (956) 523-4016. This report can also be found on the County's website at [www.webbcountytexas.gov](http://www.webbcountytexas.gov).



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**Webb County, Texas**  
**Statement of Net Assets**  
**September 30, 2009**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments	\$ 41,838,561	\$ 900,320	\$ 42,738,881
Receivables	12,526,650	262,220	12,788,870
Internal Balances	2,184,543	(2,184,543)	-
Due from Other Governmental Agencies	7,268,647	-	7,268,647
Inventories	221,246	37,179	258,425
Other assets	958,173	323,108	1,281,281
Capital Assets, not being depreciated:			
Land and improvements	8,646,778	1,791,061	10,437,839
Infrastructure in progress	9,717,048	576,206	10,293,254
Construction in progress	14,783,629	-	14,783,629
Capital Assets, being depreciated:			
Infrastructure	85,430,663	13,004,700	98,435,363
Buildings	84,313,198	879,672	85,192,870
Equipment and Furniture	34,820,736	1,605,948	36,426,684
Less: Accumulated Depreciation	(104,586,046)	(2,698,627)	(107,284,673)
Total Capital Assets	<u>133,126,006</u>	<u>15,158,960</u>	<u>148,284,966</u>
Total Assets	<u>198,123,826</u>	<u>14,497,244</u>	<u>212,621,070</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	12,601,299	350,741	12,952,040
Due to other governmental agencies	1,657,815	-	1,657,815
Unearned revenue	935,414	3,642	939,056
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	4,940,642	698,272	5,638,914
Accrued interest	393,798	53,968	447,766
Compensated absences	1,539,772	23,433	1,563,205
Claims and judgments	985,824	-	985,824
Due in more than one year			
Bonds, capital leases and contracts	62,914,262	7,233,031	70,147,293
Compensated absences	1,596,142	49,494	1,645,636
Claims and judgments	308,375	-	308,375
Total liabilities	<u>87,873,343</u>	<u>8,412,581</u>	<u>96,285,924</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	65,271,102	7,144,647	72,415,749
Restricted for:			
Capital projects	12,062,257	246,814	12,309,071
Debt service	985,671	423,007	1,408,678
Legislative	6,059,686	-	6,059,686
Unrestricted	25,871,767	(1,729,805)	24,141,962
Total net assets	<u>\$ 110,250,483</u>	<u>\$ 6,084,663</u>	<u>\$ 116,335,146</u>

The accompanying notes are an integral part of these financial statements.



**Webb County, Texas**  
**Statement of Activities**  
**For the Year Ended September 30, 2009**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenue</u>
			<u>Operating Grants and Contributions</u>
<b>Primary government</b>			
Governmental Activities			
General Government	19,529,349	\$ 3,187,764	\$ 658,287
Public Safety	14,718,686	2,050,776	2,530,939
Justice System	25,812,412	4,211,504	3,599,329
Health and Human Services	19,079,091	102,359	14,220,625
Infrastructure and Environmental Services	7,939,826	4,375,586	1,086,613
Correction and Rehabilitation	17,550,908	5,033	2,715,397
Community and Economic Development	3,185,279	-	543,170
Interest on Long-term debt	3,084,044	-	-
Total governmental activities	<u>110,899,595</u>	<u>13,933,022</u>	<u>25,354,360</u>
Business-type activities			
Webb County Water Utility	2,261,606	1,749,499	-
Casa Blanca Golf Course	921,017	685,272	-
Total business-type activities	<u>3,182,623</u>	<u>2,434,771</u>	<u>-</u>
Total primary government	<u>114,082,218</u>	<u>16,367,793</u>	<u>25,354,360</u>

**General revenues:**

Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Hotel Motel occupancy tax
Sales and miscellaneous tax
Unrestricted investment earnings
Miscellaneous
Transfers
Total general revenues, special items, and transfers
Change in net assets
Net assets - beginning, restated
Net assets - ending

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ (15,683,298)		\$ (15,683,298)
-	(10,136,971)		(10,136,971)
-	(18,001,579)		(18,001,579)
-	(4,756,107)		(4,756,107)
2,298,073	(179,554)		(179,554)
-	(14,830,478)		(14,830,478)
-	(2,642,109)		(2,642,109)
-	(3,084,044)		(3,084,044)
<u>2,298,073</u>	<u>(69,314,140)</u>		<u>(69,314,140)</u>
-		(512,107)	(512,107)
-		(235,745)	(235,745)
-		<u>(747,852)</u>	<u>(747,852)</u>
<u>2,298,073</u>	<u>(69,314,140)</u>	<u>(747,852)</u>	<u>(70,061,992)</u>
	50,006,144	-	50,006,144
	7,646,116	-	7,646,116
	388,876	-	388,876
	11,960,011	-	11,960,011
	499,529	11,165	510,694
	2,072,857	-	2,072,857
	<u>(2,331,794)</u>	<u>2,331,794</u>	<u>-</u>
	<u>70,241,739</u>	<u>2,342,959</u>	<u>72,584,698</u>
	927,599	1,595,107	2,522,706
	109,322,884	4,489,556	113,812,440
<u>\$ 110,250,483</u>	<u>\$ 6,084,663</u>	<u>\$ 116,335,146</u>	

**Webb County, Texas**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2009**

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ 16,673,349	\$ 18,967,166	\$ 35,640,515
Taxes receivable, net	8,638,159	1,452,200	10,090,359
Due from other funds	19,675,411	5,130,351	24,805,762
Receivable from other governments	1,805,807	4,518,409	6,324,216
Other receivables	258,999	35,364	294,363
Inventories	211,656	9,590	221,246
Other assets	16,905	10,740	27,645
Total assets	<u>47,280,286</u>	<u>30,123,820</u>	<u>77,404,106</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	3,803,212	1,974,344	5,777,556
Due to other funds	17,582,259	4,785,299	22,367,558
Payable to other governments	285,749	44,128	329,877
Deferred revenue	8,309,124	2,288,951	10,598,075
Other accrued expenditures	2,563,810	1,024,495	3,588,305
Other payables	1,705,070	898,989	2,604,059
Total liabilities	<u>34,249,224</u>	<u>11,016,206</u>	<u>45,265,430</u>
Fund balances:			
Reserved for:			
Inventories	211,656	9,590	221,246
Debt service	-	856,505	856,505
Capital projects	-	15,825,796	15,825,796
Special revenues	-	7,176,657	7,176,657
Unreserved, reported in:			
Designated for buildings repairs	20,491	-	20,491
Undesignated - General Fund	12,798,915	-	12,798,915
Undesignated - Debt service	-	129,166	129,166
Undesignated - Capital projects	-	(3,763,539)	(3,763,539)
Undesignated - Special revenues	-	(1,126,561)	(1,126,561)
Total fund balances	<u>13,031,062</u>	<u>19,107,614</u>	<u>32,138,676</u>
Total liabilities and fund balances	<u>\$ 47,280,286</u>	<u>\$ 30,123,820</u>	<u>\$ 77,404,106</u>

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets**  
**September 30, 2009**

Total fund balance, governmental funds	\$	32,138,676
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Add - capital assets		237,627,984
Deduct - accumulated depreciation		(104,501,978)

Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Taxes receivables, deferred		9,662,661
Accounts receivables and fines, net		1,758,433

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.		4,018,803
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Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable ), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

Add - bond discounts		144,900
Add - Deferred Amount for Refunding		645,130
Add - bond issuance cost		930,520
Deduct - bonds payable		(68,282,699)
Deduct - accrued interest on bonds payable		(393,798)
Deduct - bond premiums		(362,235)
Deduct - accrued compensated absences		(3,135,914)

Net Assets of Governmental Activities in the Statement of Net Assets	\$	<u>110,250,483</u>
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The accompanying notes are an integral part of these financial statements.

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended September 30, 2009

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Property Taxes	\$ 47,787,623	\$ 8,747,529	\$ 56,535,152
Sales and miscellaneous taxes	12,114,876	388,876	12,503,752
Fees and fines	427,586	3,421,180	3,848,766
Intergovernmental	2,157,719	22,126,600	24,284,319
Charges for services	4,932,184	3,980,842	8,913,026
Investment earnings	253,580	189,659	443,239
Miscellaneous	591,907	1,482,497	2,074,404
Grant matching	-	3,319,921	3,319,921
Total revenues	<u>68,265,475</u>	<u>43,657,104</u>	<u>111,922,579</u>
<b>EXPENDITURES</b>			
Current:			
General government	16,661,459	1,446,154	18,107,613
Public safety	9,891,932	4,024,857	13,916,789
Justice system	21,050,886	4,494,036	25,544,922
Health and human services	4,595,331	14,079,230	18,674,561
Infrastructure and environmental services	165,680	6,368,657	6,534,337
Corrections and rehabilitation	13,140,025	2,780,879	15,920,904
Community and economic development	2,147,369	523,016	2,670,385
Debt Service:			
Principal	-	4,903,717	4,903,717
Interest and other charges	-	3,010,416	3,010,416
Capital outlay	8,350	6,736,462	6,744,812
Total Expenditures	<u>67,661,032</u>	<u>48,367,424</u>	<u>116,028,456</u>
Excess (deficiency) of revenues over expenditures	<u>604,443</u>	<u>(4,710,320)</u>	<u>(4,105,877)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	745,000	820,014	1,565,014
Transfers out	(957,316)	(870,628)	(1,827,944)
Proceeds from sale of equipment	220	-	220
Total other financing sources and uses	<u>(212,096)</u>	<u>(50,614)</u>	<u>(262,710)</u>
Net change in fund balances	392,347	(4,760,934)	(4,368,587)
Fund balances - beginning, Restated	12,638,715	23,868,548	36,507,263
Fund balances - ending	<u>\$ 13,031,062</u>	<u>\$ 19,107,614</u>	<u>\$ 32,138,676</u>

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended September 30, 2009**

Net change in fund balances - total governmental funds: \$ (4,368,587)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays \$6,744,812 exceeded depreciation \$5,528,452 in the current period. 1,216,360

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain or (loss) on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold.

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. 2,179,803

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. Also, governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas this amounts are deferred and amortized in the statement of activities. This is the amount by which proceeds exceeded repayments.

Debt issued:

Long term debt issued

Refunding bonds issued

Issuance Cost

Repayments

To escrow agent

Principal payments

Amortization of Issuance Cost, Premiums, Discounts and Deferred Amount on Refunding

4,903,719  
(194,971)

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Accrued interest not reflected on Governmental funds	24,095
Arbitrage rebate	19,457
Changes in inventory	29,257
Changes in payables related to accrued receivables	770,286
Bad debt expenses	(1,694,667)
Compensated absences	(422,146)
Capital assets transferred out to the newly created Casa Blanca Golf Course Enterprise Fund	(1,773,865)

Internal service funds are used by management to charge the costs of certain activities, such as employees' health benefits and the workers' compensation, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.

238,857

Change in net assets of governmental activities \$ 927,599

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Net Assets**  
**Proprietary Funds**  
**September 30, 2009**

	<b>Business Type Activities</b>			<b>Governmental</b>
	<b>Enterprise Funds</b>			<b>Activities</b>
	<b>(Non-Major Fund)</b>			
	<b><u>Water Utility</u></b>	<b><u>Casa Blanca Golf Course</u></b>	<b><u>Total</u></b>	<b><u>Internal Service Funds</u></b>
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 731,642	\$ 168,678	\$ 900,320	\$ 6,198,046
Accounts Receivable, net	260,542	1,678	262,220	-
Deferred charges	314,023	9,084	323,107	-
Due from other funds	7,559	-	7,559	617,071
Inventories	17,925	19,254	37,179	-
Total current assets	<u>1,331,691</u>	<u>198,694</u>	<u>1,530,385</u>	<u>6,815,117</u>
Non-current assets:				
Capital Assets:				
Land and improvements	216,295	1,574,766	1,791,061	-
Infrastructure in progress	576,206	-	576,206	-
Infrastructure	12,257,073	-	12,257,073	-
Utility System	747,627	-	747,627	-
Buildings	574,357	305,315	879,672	-
Equipment and furniture	924,441	681,507	1,605,948	84,068
Less Accumulated depreciation	<u>(2,375,041)</u>	<u>(323,586)</u>	<u>(2,698,627)</u>	<u>(84,068)</u>
Total non-current assets	<u>12,920,958</u>	<u>2,238,002</u>	<u>15,158,960</u>	<u>-</u>
Total assets	<u><u>14,252,649</u></u>	<u><u>2,436,696</u></u>	<u><u>16,689,345</u></u>	<u><u>6,815,117</u></u>

The accompanying notes are an integral part of these financial statements.



**Webb County, Texas**  
**Statement of Net Assets**  
**Proprietary Funds**  
**September 30, 2009**

	<b>Business Type Activities</b>			<b>Governmental</b>
	<b>Enterprise Funds</b>			<b>Activities</b>
	<b>(Non-Major Fund)</b>			
	<b><u>Water Utility</u></b>	<b><u>Casa Blanca Golf Course</u></b>	<b><u>Total</u></b>	<b><u>Internal Service Funds</u></b>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	123,354	71,646	195,000	631,379
Salaries payable	43,839	-	43,839	-
Accrued interest payable	50,762	3,206	53,968	-
Due to other funds	2,075,590	226,748	2,302,338	760,497
Other accrued expenses	106,553	5,349	111,902	-
Deferred revenue	-	3,642	3,642	-
Compensated absences	23,433	-	23,433	-
Capital lease obligation	-	103,980	103,980	-
Claims and judgments	-	-	-	985,824
Bonds, notes and loans payable	478,353	115,939	594,292	-
Total current liabilities	<u>2,901,884</u>	<u>530,510</u>	<u>3,432,394</u>	<u>2,377,700</u>
Non-current liabilities:				
Compensated absences	49,494	-	49,494	-
Capital lease obligation	-	363,526	363,526	-
Claims and judgments	-	-	-	308,375
Bonds, notes and loans payable	6,123,224	746,281	6,869,505	-
Total non-current liabilities	<u>6,172,718</u>	<u>1,109,807</u>	<u>7,282,525</u>	<u>308,375</u>
Total liabilities	<u>9,074,602</u>	<u>1,640,317</u>	<u>10,714,919</u>	<u>2,686,075</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	6,236,371	908,276	7,144,647	-
Restricted for debt service	423,007	-	423,007	-
Restricted for capital projects	83,010	163,804	246,814	-
Unrestricted	(1,564,341)	(275,701)	(1,840,042)	4,129,042
Total net assets	<u>\$ 5,178,047</u>	<u>\$ 796,379</u>	<u>\$ 5,974,426</u>	<u>\$ 4,129,042</u>
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			110,237	
Net assets of business-type activities			<u>\$ 6,084,663</u>	

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the Business Activities of the Statement of Net Assets.

Total net assets per Government-Wide financial statements

Webb County, Texas  
Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended September 30, 2009

	Business Type Activities Enterprise Funds			Governmental Activities
	(Non-Major Fund)			
	Water Utility	Casa Blanca Golf Course	Total	Internal Service Funds
<b>REVENUES</b>				
Charges for services	\$ 1,749,499	\$ 688,527	\$ 2,438,026	\$ 10,845,085
Total operating revenues	<u>1,749,499</u>	<u>688,527</u>	<u>2,438,026</u>	<u>10,845,085</u>
<b>OPERATING EXPENSES</b>				
Personnel services	914,006	-	914,006	-
Contractual services	23,109	-	23,109	66,301
Utilities	324,274	86,646	410,920	-
Repairs and maintenance	114,125	24,490	138,615	-
Other supplies and expenses	244,419	707,117	951,536	-
Depreciation	324,871	109,071	433,942	-
Amortization	24,357	268	24,625	-
Total Operating Expenses	<u>1,969,161</u>	<u>927,592</u>	<u>2,896,753</u>	<u>9,778,246</u>
Operating income (loss)	<u>(219,662)</u>	<u>(239,065)</u>	<u>(458,727)</u>	<u>1,066,839</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest and investment revenue	11,044	121	11,165	56,395
Interest expense	<u>(248,818)</u>	<u>(61,934)</u>	<u>(310,752)</u>	-
Total non-operating revenue (expenses)	<u>(237,774)</u>	<u>(61,813)</u>	<u>(299,587)</u>	<u>56,395</u>
Income (loss) before contributions and transfers	<u>(457,436)</u>	<u>(300,878)</u>	<u>(758,314)</u>	<u>1,123,234</u>
Capital contributions	-	1,773,865	1,773,865	-
Transfers in	561,538	-	561,538	616,192
Transfers out	<u>(3,609)</u>	-	<u>(3,609)</u>	<u>(1,478,942)</u>
Change in net assets	<u>100,493</u>	<u>1,472,987</u>	<u>1,573,480</u>	<u>260,484</u>
Total net assets - beginning, restated	<u>5,077,554</u>	<u>(676,608)</u>	<u>4,400,946</u>	<u>3,868,558</u>
Total net assets - ending	<u>\$ 5,178,047</u>	<u>\$ 796,379</u>	<u>\$ 5,974,426</u>	<u>\$ 4,129,042</u>
Change in net assets, per above				
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			21,627	
Change in net assets of business-type activities (page 45)			<u>\$ 1,595,107</u>	

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For Year Ended September 30, 2009**

	Business Type Activities			Governmental
	Enterprise Fund			Activities
	(Non-Major Fund)			Internal
	Casa Blanca			Service
	Water Utility	Golf Course	Total	Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 1,706,529	690,491	2,397,020	
Premiums from participants				10,845,085
Payments to employees	(891,191)		(891,191)	
Payments to vendors, suppliers, and insurance administrators	(1,127,240)	(768,865)	(1,896,105)	(10,070,353)
Internal Transactions	159,892	226,748	386,640	
Net cash provided by operating activities	(152,010)	148,374	(3,636)	774,732
<b>CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES</b>				
Transfers In	561,538		561,538	616,192
Transfers Out	(3,609)		(3,609)	(1,478,942)
Net cash provided by non capital financing activities	557,929		557,929	(862,750)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital Contributions				
Infrastructure	(1,124,546)		(1,124,546)	
Infrastructure in Progress	168,441		168,441	
Equipment and Furniture	(58,224)	(573,208)	(631,432)	
Short Term Notes Payable	146,767	50,067	196,834	
Interest Paid on Debt	(253,961)	(62,134)	(316,095)	
Capital Lease Obligation		467,506	467,506	
Long Term Bonds Payable	(462,329)	(101,826)	(564,155)	
Issuance Cost for Bonds	9,041	2,369	11,410	
Net cash provided by capital financing activities	(1,574,811)	(217,226)	(1,792,037)	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	11,044	121	11,165	56,395
Net cash provided by investing activities	11,044	121	11,165	56,395
Net Increase/(Decrease) in Cash and Cash Equivalents	(1,157,848)	(68,731)	(1,226,579)	(31,623)
Cash and pooled investments, beginning of year	1,889,490	237,409	2,126,899	6,229,671
<b>Cash and pooled investments, end of year</b>	<b>\$ 731,642</b>	<b>168,678</b>	<b>900,320</b>	<b>6,198,048</b>
<b>Reconciliation of operating income to net cash provided (used) by operations:</b>				
Operating income	\$ (219,662)	(239,065)	(458,727)	1,066,839
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	324,871	109,071	433,942	
Amortization expense	24,357	268	24,625	
(Increase) Decrease in Accounts Receivable	(42,970)	(1,678)	(44,648)	
(Increase) Decrease in Due from Other Funds	141,952		141,952	(190,476)
(Increase) Decrease in Inventories	316	(19,254)	(18,938)	
(Increase) Decrease in Prepaids & Other Assets		3,642	3,642	
Increase (Decrease) in Accounts Payable	(405,126)	63,293	(341,833)	9,553
Increase (Decrease) in Other Payables	(16,503)	5,349	(11,154)	
Increase (Decrease) in Accrued Liabilities				(42,502)
Increase (Decrease) in Accrued Wages Payable	8,090		8,090	
Increase (Decrease) in Due to Other Funds	17,940	226,748	244,688	(81,307)
Increase (Decrease) in Short-Term Risk Liability				(15,666)
Increase (Decrease) in Long Term Risk Liability				28,291
Increase (Decrease) in Short Term Accrued Compensated Absences	4,489		4,489	
Increase (Decrease) in Long Term Accrued Compensated Absences	10,236		10,236	
Total adjustments	67,652	387,439	455,091	(292,107)
<b>Net cash provided by operating activities</b>	<b>\$ (152,010)</b>	<b>148,374</b>	<b>(3,636)</b>	<b>774,732</b>
<b>Non-Cash investing, capital, and financing activities:</b>				
Contributions of capital assets from governmental-activities	\$	1,773,865		

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**September 30, 2009**

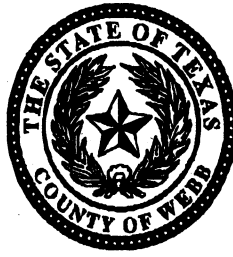
	<u>Investment Trust</u> <u>Funds</u>	<u>Employee Retiree</u> <u>Insurance Trust</u> <u>Fund</u>	<u>Agency Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ 1,864,692	\$ 1,184,198	\$ 14,265,536
Other receivables	2,115,903	133,784	549,280
Total assets	<u>3,980,595</u>	<u>1,317,982</u>	<u>14,814,816</u>
<b>LIABILITIES</b>			
Accounts payable	2,980,595	95,999	3,965
Due to other governments	-	-	2,936,158
Refunds payable and others	-	1,221,983	11,874,693
Total liabilities	<u>2,980,595</u>	<u>1,317,982</u>	<u>14,814,816</u>
<b>NET ASSETS</b>			
Held in trust for benefits and other purposes	<u>\$ 1,000,000</u>	<u>\$</u>	

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2009**

	<u>Investment Trust Funds</u>	<u>Employee Retiree Insurance Trust Fund</u>
<b>ADDITIONS</b>		
Contributions:		
Plan Members	\$ -	\$ 76,095
Total contributions	<u>-</u>	<u>76,095</u>
Investment earnings:		
Interest	13,127	4,545
Total net investment earnings	<u>13,127</u>	<u>4,545</u>
<b>Other Additions:</b>		
Fees and collections		
Grazing lease and royalties	902,990	-
Transfers in	882,187	567,750
Total other additions	<u>1,785,177</u>	<u>567,750</u>
Total additions	<u>1,798,304</u>	<u>648,390</u>
<b>DEDUCTIONS</b>		
Benefits	-	48,606
Claims	-	610,788
Administrative	-	21,092
Education	916,117	-
Transfers out	882,187	-
Total deductions	<u>1,798,304</u>	<u>680,486</u>
Change in net assets	-	(32,096)
Net assets - beginning	1,000,000	32,096
Net assets - ending	<u>\$ 1,000,000</u>	<u>\$</u>

The accompanying notes are an integral part of these financial statements.



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**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Webb County, Texas (County) was established in 1848 and is a public corporation and a political subdivision of the State of Texas. The County has a population of 193,117 (U.S. Census 2000) living within an area of 3,366 square miles. The County is sixth largest county of the 254 Texas counties. The County is in the southwest quadrant of the state, and the City of Laredo, Texas is the County seat.

The County operates using a commission form of government. The County Judge is elected at large for a four-year term. The Commissioners' Court (Court) is comprised of four members elected for a four-year term from four election precincts. The Court provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the County (the primary government) and its component units.

The financial statements of the County have been prepared in accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. Pronouncements of the Financial Accounting Standard Board ("FASB") issued after November 30, 1989 are not applied in the preparation of the financial statements of the enterprise fund in accordance with the election made by the County under GASB Statement #20. The GASB periodically updates its codification of existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The County's significant accounting policies are described below:

For the reporting year, the County elected early implementation of GASB Statement #34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

**A. REPORTING ENTITY**

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financial accountable and, as such, should be included within the County's financial statements.

The primary government is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the County.

Additional, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Because of the closeness of their relationship with the County, two component units are blended as though they are part of the primary government. The reporting funds of the component units listed below are



**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

included in the special revenue funds section of the County's Comprehensive Annual Financial Report (CAFR). These component units do not issue separately audited financial statements. The only financial data available on these component units are included in the County's CAFR and may be obtained from the Webb County Auditor's Office or through the County's Website.

Webb County Auditor  
1110 Washington, Suite 201  
Laredo, Texas 78040

<http://www.webbcountytexas.gov/CountyAuditor/FinancialReports/CAFR/2009CAFR>

**Blended Component Unit** The Webb County Community Action Agency (CAA) is an entity incorporated by the State of Texas. CAA's primary purpose is to take advantage of all Federal and State programs that are specially designed to aid and educate the underprivileged in the County. The Webb County Commissioners' Court is CAA's governing body. CAA has a twenty-one member advisory board consisting of (A) public officials, (B) indigent and, (C) the private sector. CAA's operations are reported in the special revenue funds.

**Blended Component Unit** The Laredo Webb County Child Welfare Board (Board) is an entity incorporated by the State of Texas. The Board's purpose is to provide foster care for neglected, delinquent and handicapped children of the County. The Webb County Commissioners' Court is the Board governing body. Thirteen resident members make up an advisory board appointed by the Commissioners' Court. The Board's operations are reported in the special revenue funds.

## **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The basic financial statements include both government-wide and fund financial statements on all of non-fiduciary activities of the primary government and its components units. While the previous model emphasized fund types (the total of all funds of a particular type), in the new reporting model the focus is on either the County as a whole or as major individual funds (within the fund financial statements).

Both the government-wide and fund financial statements within the basic financial statements categorize primary activities as either governmental activities or business-type activities. In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional categories (general government, public safety, justice system, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, intergovernmental revenues, and miscellaneous, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. Program revenues include

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

revenues from fees, fines, and forfeitures, licenses and permit fees, and charges for services. The operating grants include operating-specific and discretionary (either operating or capital grants while the capital grants columns reflects capital-specific grants.

Historically, the previous model did not summarize or present net cost by function or activity. The County does not currently employ an indirect cost allocation system.

This government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund service provided and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct cost and program revenues reported for the variance functions concerned.

Unless an internal service fund is combined with the business-type activities (deemed to be an infrequent event), totals on the business-type activity fund statements directly reconcile to the business-type activity column presented in the government-wide statements.

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted.

This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the sources and use of liquid resources, and (c) demonstrate how the County's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

Internal service funds of a government (that traditionally provide services primarily to other funds of the government) are presented in the summary form as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. To the extent possible, the cost of these services is reflected in the appropriate functional activity (general government, public safety, justice system, etc.).

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

The County's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (investment trust funds, pension trust fund, and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the County, these funds are not incorporated in the government-wide statements.

The focus of the revised reporting model is on the County as whole and the fund statements, including the major individual funds of the governmental and business-type activities, as well as the fiduciary funds, (by type). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the financial information.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

**1. BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide Financial Statements and the Proprietary, and Fiduciary Fund Financial Statements are presented on an accrual basis of accounting. The Governmental Funds in the Fund Financial Statements are presented on a modified accrual basis.

**Accrual:**

All proprietary and internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Property taxes, sale taxes, bingo taxes, mixed drink taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues items are considered to be measurable and available only when the County receives cash.

**Modified Accrual:**

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Property taxes, sales taxes and mixed drink taxes and bingo taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

and available only when cash is received by the County. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule is that debt service expenditure, compensated absences and claims and judgments, are recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement #33, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met should under most circumstances, be reported as advances by the provider and deferred revenues by the recipient.

## **2. FINANCIAL STATEMENT PRESENTATION**

The financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures, or expenses as appropriate. The various funds are reported by generic classification within the financial statements. Governmental resources allocated to, and accounted for, in the individual funds are based on the specific activities in accordance with laws, regulations, or other restrictions.

The new reporting model (GASB Statement #34) sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

### **GOVERNMENTAL FUNDS:**

The focus of Governmental funds measurement (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the County's governmental funds.

**General Fund** is the general operating fund of the County. It is used to account for all financial resources except those require to be accounted for in another fund.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The County did not have major special revenues funds as of September 30, 2009. The County special revenues funds were deemed appropriately created as other non-major funds.

**Debt Service Funds** are used to account for the accumulation of funds for the periodic payment of principal and interest on governmental bonds, loans, and capital leases.

**Capital Projects Funds** are used to account for the financial resources to be used for the

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

acquisition and construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The County did not have major capital projects funds as of September 30, 2009. The County capital projects funds were deemed appropriately created as other non-major funds.

**PROPRIETARY FUND TYPES:**

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprises, Water Utility, Casa Blanca Course Enterprise Funds, and the County internal service funds are charges to customers for sales and services. The County also recognizes as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The following is the description of the Proprietary Funds of the County:

**Enterprise Funds** are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by pledge of the net revenues, (b) has third party requirements that the costs, be of providing services including capital costs, be recovered with fees and charges or (c) has pricing policy designed for the fees and charges to recover similar costs. The County may additionally elect to treat other County business similarly. The Water Utility Fund is a major fund reported in the County's business-type activity.

**Internal Service Funds** are used to account for the financing of services provided by a department to other departments, funds or component units of the County on a cost-reimbursement basis.

The Webb County Employees Health Benefit internal service fund accounts for the County employees' medical and dental premiums and claim payments. The Worker's Compensation Reserve internal service fund accounts for the County's self insurance of workmen's compensation premiums and claim payments.

**FIDUCIARY FUNDS:**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds. Fiduciary funds are excluded in the government-wide presentation of the financial statements.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

**Investment Trust Funds, Other Employee Benefit Trust Fund and Agency Funds** The County reports three trust funds and eight agency funds as Nonmajor fiduciary funds. Agency funds are used account for assets held by the County as an agent on behalf of various third parties outside the primary government.

The Permanent School Investment Trust Fund accounts for interest income and other revenues earned for the benefits of various independent school districts in the County. The Available School Investment Trust Fund accounts for the annual distribution to the independent school districts earned by the Permanent School Fund. The County declared an \$ 886,224 distribution as of September 30, 2009 from these trust funds. The Court declared one million dollars to remain in the Permanent School Fund as fund balance.

The Employees Retiree Insurance Trust Fund accounts for retirees' insurance benefits. The County's contracted a consultant to prepare the actuarial report for September 30, 2007 to early implement GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions. There has been no significant change to the employee retiree plan for the current fiscal year. Last year's actuarial report is appropriate for current fiscal year according to the County's actuarial consultants. The actuarial report was updated September 30, 2009 to consider the revised enrollment, projections and medical cost for the current financial audit.

**Non-Current Governmental Assets/Liabilities:**

GASB Statement #34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental column in the government-wide Statement of Net Assets

**D. ASSETS, LIABILITIES AND FUND EQUITY**

**1. DEPOSITS AND INVESTMENTS**

The County's cash and cash equivalents include cash on hand, demand deposits, certificate of deposits and money market with a maturity date of 90 days or less from the date of purchase. Additionally, each fund's equity in the State investment pools is considered to be cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty. State statutes and the County's official Investment Policy authorize the County to invest in obligations of or guaranteed by the United States government, certificates of deposit, investment pools authorized by the Public Funds Investments Act, mutual funds and money market mutual funds and repurchase agreements.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. All investment income is recognized as revenues in the appropriate fund's statement of

**Webb County, Texas**  
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revenues, expenditures and changes in fund balance. Deposit and Investments Risk Disclosures are in accordance with GASB Statement No. 40.

**Pooled Cash** - The County maintains pooled cash accounts for funds not require to be segregated. Some funds incur negative cash balances that are equivalent to liabilities. As a result, bank overdrafts are reported as interfund payables in the balance sheet. The general fund is the offsetting interfund receivable for the negative cash balance.

**Bank Overdraft** - Individual funds with their own bank account incurring cash overdraft balances are the results of payroll interfund bank transfers or transfers from the state investment pool occurring after the year end or special revenues or capital projects' grant funds on a reimbursement basis.

## **2. INVENTORIES**

Inventories are valued at cost, which approximates fair value, using the first in, first out method, with some inventories on the average cost method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

## **3. CAPITAL ASSETS AND DEPRECIATION**

**Capital Assets** – The County's capital assets include land, buildings and improvements, machinery, easements, water rights, infrastructure purchased or constructed (e.g. roads, bridges, dam, and similar immovable items) after 1980 and construction-in-progress. Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary funds in the fund financial statements.

The County elected early implementation of the infrastructure reporting requirements of GASB Statement 34.

The County defines as capital assets as an asset with an expected useful life of two years or more. The capitalization thresholds for the assets of the governmental activities are as follows:

<u>Asset</u>	<u>Threshold</u>
Buildings	\$25,000
Improvements	\$25,000
Infrastructure	\$25,000
Machinery and Equipment	\$5,000
Software	\$5,000

The capitalization thresholds for capital assets of the business-type activities for the Water Utility and Casa Blanca Golf Course Enterprise Funds are as follows:

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<u>Asset</u>	<u>Threshold</u>
Buildings	\$2,500
Improvements	\$2,500
Infrastructure	\$2,500
Machinery and Equipment	\$2,500
Software	\$2,500

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

An expenditure that does not increase the capacity, efficiency, effectiveness, or useful life of an existing capital asset, or an expenditure that only serves to restore an existing capital asset to its normal working condition, is recorded as a repair and maintenance expense and is not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest incurred during the construction phase of the capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets of the governmental and business-type activities are depreciated using the straight-line method over the following estimated useful life of the assets:

Buildings and improvements	15 to 40 years
Equipment (computer, office and vehicles)	5 years
Infrastructure - roads (paved, caliche, or dirt)	15 to 40 years
Infrastructure - bridges	25 to 35 years
Infrastructure - dam	40 years
Infrastructure - cattle guards and culverts	20 years
Infrastructure - water and wastewater lines and pump stations	40 years

Land, easements, and water rights assets are non-depreciable.

#### **4. INTERFUND TRANSACTIONS**

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfer the expenditures and transfers of resources to provide services construct assets and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-wide financial statements, except for transactions between the governmental and business-type activities.

#### **5. DUE FROM OTHER GOVERNMENTAL UNITS**

To recognize resources available for Special Revenue Funds and Capital Projects Funds, the County records amounts due from grantors upon receipt of the award and records the award as



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deferred revenue. For grants that require expenditures for eligible grant purposes in order to earn the award, revenues are recognized when expenditures are made. For other grants and financial assistance, the amounts due from other governmental units and deferred revenue are reduced upon receipt of payment and revenues are then recognized.

**6. FUND EQUITY**

Certain fund balances or portions thereof have been reserved to indicate amounts that are not appropriated for expenditures or are legally segregated for a specific future purpose. Designation of a portion of the fund balance is established to indicate tentative plans for financial resource utilization in a future period.

**7. CAPITAL GRANT**

Capital grants restricted for capital acquisitions or construction other than those associated with proprietary funds, are accounted for in the applicable Capital Projects Funds. Grant monies restricted for acquisition of Enterprise Fund capital assets are recorded as contributed equity in the applicable enterprise fund. Therefore, depreciation expense relating to fixed assets contributed or acquired with grant monies is deducted from the applicable net assets category.

**8. OTHER ASSETS AND UNAMORTIZED BOND ISSUANCE COSTS**

Other assets held are recorded and accounted for at cost. In the governmental funds, premiums discounts and issuance costs are treated as period costs in the year of issue. Bond issuance costs are shown as debt service expenditures. Bond premiums and discounts are shown as other financing sources.

In the proprietary funds, bond discounts and issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method that approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of the revenue bonds payable whereas issuance costs are recorded as other assets. Expenses relating to the sale of the combination tax and revenues bonds in the enterprise fund are amortized over the life of the issue. As part of the reconciliation and presentation at the government-wide level these costs are adjusted and reflected similarly to proprietary funds.

**Webb County, Texas**  
**Notes to the Financial Statements**  
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**Governmental Activities:**

Unamortized Bond Issuance Costs	930,529
Prepaid Expenses	17,559
Deposits	10,085
Total \$	<u>958,173</u>

**Business Activities:**

**Proprietary Fund:**

**Enterprise Fund**

Unamortized Bond Issuance Costs	323,108
Total \$	<u>323,108</u>

**9. RECLASSIFICATION**

Certain September 30, 2008 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2009.

**10. ADJUSTMENTS TO FUND BALANCE AND NET ASSETS**

**Governmental Activities**

The following prior period restatements were made to the governmental activities and governmental funds:

**Governmental Activities**

The Casa Blanca Golf Course bond indebtedness \$ 951,215, issuance cost (\$ 11,721), premiums \$ 2,014, discounts (\$ 833), deferred amount on refunding (\$ 19,498) and accrued interest payable \$3,406 reported in governmental activities was restated for \$ 924,583 for assets and liabilities transfer to the Casa Blanca Golf Course Enterprise Fund.

The governmental activities accumulated depreciation was restated \$ 827,203 for previously reported depreciable capital assets that were land improvements for the Casa Blanca Golf Course.

The compensated absences balance was restated (\$ 22,812) for liabilities previously reported in the Webb County Employees Health Fund transfer to the governmental activities. The 2008 beginning governmental activities net assets were restated.

The governmental activities beginning fund balance was adjusted (\$46,765) for accumulated depreciation for the Road & Bridge Fund's road improvements previously reported as infrastructure in progress.

The governmental activities beginning fund balance was adjusted (\$42,826) accumulated depreciation for the Carrizo-Wilcox drilling & pilot well previously reported as infrastructure in progress.

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**Special Revenues Funds**

The Texas Juvenile Probation Commission (TJPC) grant was adjusted (\$15,402). TJPC Diversionary Placement grant receivable and revenues was restated overdue financial reports that was reimbursed by Justice Benefits Inc - Vertex Targeted Opportunity at the fund's beginning fund balance and the beginning governmental activities net assets.

The Office of the Governor passed through Texas Border Sheriff's Coalition grant was adjusted (\$9,215). Local Border Security Program grant receivable and revenues was restated for disallowed personnel cost at the fund's beginning fund balance and the beginning governmental activities net assets.

**Capital Projects Funds**

The Texas Department of Transportation Border Colonia Access Program Tanquecitos I & II grant was adjusted (\$ 9,459). The retainage payable was restated to make the funds available due to the project engineer contract was terminated and the fund's beginning fund balance and the beginning governmental activities net assets.

The Casa Blanca Golf Course capital project, series 2003 was adjusted (\$ 229,054). The capital project was restated to make the funds available for the newly created enterprise fund. The fund's beginning fund balance and the beginning governmental activities net assets were restated.

The Casa Blanca Dam capital project was adjusted \$ 12,592. The capital project was restated to make the funds available for the project engineer contract was termination and the fund's beginning fund balance and the beginning governmental activities net assets were restated.

**Internal Service Funds**

The Webb County Employees Health Benefits Internal Service Fund was adjusted \$ 122,358. The internal service fund bank account for funds held in trust for third party administrator was eliminated. The beginning fund balance and the beginning governmental activities net assets were restated.

The Webb County Workers Compensation Reserve Internal Service Fund was adjusted \$52,290. The internal service fund bank account for \$ 29,478 funds held in trust for third party administrator was eliminated. In addition, the internal service fund's compensation absences balance for the employees included in the governmental activities. The beginning fund balance and the beginning governmental activities net assets were restated.

The total effect reported as a restatement to beginning fund balance and beginning governmental activities net assets was a decrease of \$ 1,563,988 as of October 1, 2008.

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**Business-type Activities**

The following prior period restatements were made to the business-type activities:

The Water Utility Enterprise Fund beginning fund balance was adjusted \$ 106,777 for interest not capitalized during the construction phase for the Rio Bravo and EL Cenizo, Texas water and sewer system improvements.

The newly created Casa Blanca Golf Course Enterprise Fund beginning fund balance was adjusted (\$ 676,608) for the Casa Blanca Golf Course capital project fund and the governmental activities assets and liabilities transferred at the beginning of the fiscal year.

The effect reported as a restatement to the beginning fund balance and beginning business-type activities was a decrease of (\$ 569,831) as of October 1, 2008.

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the proprietary fund statement of net assets and the government-wide statements of net assets**

The proprietary fund statement of net assets include a reconciliation between net asset – total enterprise fund and net assets of business-type activities as reported in the government-wide statements of net assets. The description of the sole elements of that reconciliation is “Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.” The details of the \$ 110,237 difference are as follows:

Internal receivable representing charges in excess of cost to business-type activities – prior years	\$ 88,610
Internal receivable representing charges in excess of cost to business-type activities – current year	<u>21,627</u>
Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities	\$ <u>110,237</u>

**III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. EXCESS EXPENDITURES OVER APPROPRIATIONS**

The County did not have any excess expenditures / expenses over appropriations to be reported as of September 30, 2009.

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**B. DEFICIT FUND EQUITY**

The county's Water Utility System Fund is an Enterprise Fund that had a negative unreserved retained fund balance of \$ 1,564,341 at the end of September 2009. The population in the area serviced by the System has not grown as expected. As a result, revenues from water and sewer sales are less than projected. The County is committed to make transfers from its general fund until such time the utility system becomes self-supporting. Transfers from the General Fund are made to make certain the Utility System will meet its operational and debt service obligations. The 2009 adopted budget originally scheduled \$ 475,000 transfer. An additional \$86,538 was transferred during the fiscal year for \$ 36,538 operations and \$ 50,000 capital improvements for a total \$ 561,538 from the General Fund.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. CASH AND CASH EQUIVALENTS, INVESTMENTS, AND BANK OVERDRAFT**

**CASH** - At September 30, 2009, the County's cash on hand is \$ 17,897 and \$ 900 for governmental activities and business type activities respectively. The carrying amount of the County deposits was \$ 16,581,837 and the bank balance was \$ 17,518,725 for the governmental activities. The carrying amount of the County's deposits for the business-type activities was \$4,274 and the bank balance was \$ 1,372. The fiduciary funds carrying amount of the County's deposits was \$ 7,443,689 and bank balance was \$ 7,547,485. Of the bank amounts, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

**CASH EQUIVALENTS** - Cash equivalents represent deposits and short-term highly liquid investments with a maturity of less than three months.

The Interlocal Cooperation Act, chapter 791 of the Texas Government Code, and the Public Funds Investment Act, chapter 2256 of the Texas Government Code provide for the creation of public funds investment pools through which political subdivisions and other entities may invest public funds.

Pursuant to subchapter G of chapter 404, the Comptroller of Public Accounts administers the Texas Local Government Investment Pools (the TexPool Portfolios) as public funds investment pools through the Texas Treasury Safekeeping Trust Company. The TexPool portfolio is designed and managed to ensure that it maintain its AAAM rating (or the equivalent) by a nationally recognized statistical rating organization. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment total \$ 30,369,807 (\$ 23,894,872 for governmental activities, \$ 895,146 for business-type activities, and 5,579,789 for fiduciary funds) are reported as cash equivalent. Texpool's net assets value is 1.00042% of the County's carrying value as of September 30, 2009. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such

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as investment pool, Texpool held no derivative securities. Texpool's investment policy does not allow for derivative investments.

The Texas Short Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authorized of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors JPMorgan Fleming Asset Management, Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services and participant services and marketing, respectively.

JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Service Inc., provide custodial, transfer agency, fund accounting, and depositary services. TexSTAR portfolio shall be designed and managed to ensure that it will meet all the requirements necessary to maintain an AAAM rating (or the equivalent) by a nationally recognized investment rating firm. There is twenty-four hour fund availability of these funds; therefore, the investment of \$ 1,343,955 is also reported as cash equivalent. TexSTAR's net asset value is 1.000419% of the County's carrying value as of September 30, 2009. Accordingly, the fair value of the position in TexSTAR is the same as the value of TexSTAR shares. All securities in the portfolio shall be marked to market daily, and if the ratio of the market value of the Fund portfolio divided by the book value of the portfolio is less than .995 or greater than 1.0005, TexSTAR shall sell portfolio holding as required to maintain the ratio between .995 and 1.0005. However, the \$1.00 per unit value is not guaranteed or insured by TexSTAR or the co-administrators.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, TexSTAR held no derivative securities. TexSTAR investment policy does not allow for derivative investments and commercial paper.

Cash and cash equivalents and investments are combined in the Financial Statements as follows:

Financial Statements	Primary Government		Fiduciary Funds
	Governmental Activities	Business-type Activities	
Cash on hand	\$ 17,897	900	
Deposits	16,581,837	4,274	7,443,689
Certificates of deposit			4,290,948
Texpool State Investment Pool	23,894,872	895,146	5,579,789
TexStar Investment Pool	1,343,955		
Total Cash and Cash Equivalents \$	<u>41,838,561</u>	<u>900,320</u>	<u>17,314,426</u>

The Webb County General Fund operating bank account did not have any overdraft cash balance as of September 30, 2009.

## 1. Investments

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The investment policies adopted by the Court are in accordance with the laws of the State of Texas. The policies identify investment policy, investment strategies, investment guidelines and investment management.

The County demand deposits and bank certificates of deposits are fully covered by collateral held in the County name by the County's agent, the Federal Reserve Bank of Dallas. The County's collateral agreements require the fair value of securities held by its agents to exceed the total amount of cash and investments held by International Bank of Commerce (depository bank).

## 2. Interest Rate Risk

All investments carry the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The County manages its exposure to interest rate risk by limiting the weighted average days to having the majority of the investments portfolio in external investment pools. As of September 30, 2009 the County was in compliance with all its investment guidelines to manage interest rate risk.

At year end, the County investment balances were as follows:

Investment Type	Primary Government			Average Weighted Average Maturity	Standard & Poor's Credit Rating
	Governmental Activities	Business-type Activities	Fiduciary Funds		
Certificates of deposits			92,599	Less than 90	
Certificates of deposits			4,198,349	Less than 365	
				42 (1)	
Texpool Investment Pool	23,894,872	895,146	5,579,789	79 (2)	AAAm
TexStar Investment Pool	1,343,955			48 (1)	AAAm
Total \$	<u>25,238,827</u>	<u>895,146</u>	<u>9,870,737</u>		

### Definition of weighted average maturity (1) & (2)

(1) This weighted average maturity calculation uses the SEC Rule 2A-7 definition for slated maturity for any floating rate instrument held in the portfolio to determine the weighted maturity for the pool. This rule specifies that a variable rate instrument to be paid in 397 calendar days or less shall be deemed to have a maturity equal to the period remaining until the next readjustment of the interest rate.

(2) This weighted average maturity calculation uses the final maturity of any floating rate instrument held in the portfolio to calculate the weighted average maturity for the pool.

## 3. Credit Risk and Concentration of Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer.

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The County is authorized by statute and its investment policy to invest in obligations of, or guaranteed by the United States Government (investments shall not constitute more than 75% of the portfolio), certificates of deposits (investments shall not constitute more than 20% of the portfolio), investment pools (investments may constitute up to 100% of the portfolio), mutual funds and money market mutual funds (investments not more than 80% the County's monthly average fund balance may be invested in the aggregate separately or collectively of the portfolio) and repurchase agreements (investments shall not constitute more than 50% of the portfolio). The County and District Clerk four percent of certificates of deposits are mandates by the court orders.

In addition investments will not have a maturity greater than twelve months from date of purchase, unless the Commissioners Court authorizes an investment with a longer maturity and the investment will not constitute more than 15% of the portfolio of the General fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds and Fiduciary Funds.

Capital Projects Funds investments will not have a maturity greater than twelve months from date of purchase, unless the Commissioners Court authorizes an investment with a longer maturity and the investment will not constitute more than 25% of the portfolio.

Investment Issuer	Market Value of Collateral	Primary Government		Fiduciary Funds	Percentage of Portfolio
		Governmental Activities	Business-type Activities		
Compass Bank		\$		867,178	2.41%
International Bank of Commerce				183,195	0.51%
Commerce Bank				1,806,684	5.02%
Well Fargo Bank NA				26,920	0.07%
Falcon International Bank				880,754	2.45%
First National Bank				526,216	1.46%
TexPool Investment Pool					
Government Securities - Agencies		10,059,741	509,338	3,174,900	38.17%
Treasuries		740,741			2.06%
Repurchase Agreements	1.00042% of book value	13,094,390	385,808	2,404,889	44.12%
TexStar Investment Pool					
Government Securities - Agencies		864,566			2.40%
Treasuries		6,317			0.02%
Repurchase Agreements	1.000419% of book value	473,072			1.31%
Total Investment by Issuer		\$ 25,238,827	895,146	9,870,737	100.00%

#### 4. Custodial Credit Risk

Investments are exposed to custodial credit risk if the investments are uninsured, are not registered in the County's name and are held by the counterparty. In the event of the failure of the counterpart, the County may not be able to recover the value of its investments that are held by the



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counterparty. As of September 30, 2009 all of the County's investments are held in the County's name.

In accordance with the County's investment policy, all funds held by an insured state or national bank domiciled in Texas in demand deposits or in certificates of deposits shall be secured by the FDIC and/or by 102% in pledged collateral. All funds held in certificates of deposits by a saving bank domiciled in Texas must be fully secured by the FDIC. The County recognizes that The FDIC insurance is only available up to maximum per account of \$100,000. Funds held by banks domiciled in Texas are not insured by the FDIC shall be pledged as collateral for at a rate of 102% collateral, any of the following book entry securities: 1) government securities or obligations issued by the State of Texas, its agencies or political subdivisions approved by the Attorney General of Texas, 2) obligations of the United States or its agencies and instrumentalities, excluding mortgage securities or 3) any other obligation or securities authorized to be collateral securing the funds of counties under the laws of the State of Texas. All collateral shall be placed with an independent third party financial institution for safekeeping, with original safekeeping receipts issued to the County.

**B. RECEIVABLES**

Accounts, billings, and taxes receivables and related allowances are as follows:

Receivables	Governmental Activities	Business-type Activities
Tax Receivable - Delinquent	9,222,874	
Billings Receivable		258,748
Accounts Receivable	407,334	3,472
Fines Receivable	2,773,085	
Probation Fees Receivable	122,588	
Accrued Interest Income	769	
Total Receivables \$	<u>12,526,650</u>	<u>\$ 262,220</u>

Governmental funds report deferred revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not earned. For the governmental statements, property taxes expected to be collected are reported as deferred. At the end of the current fiscal year, the various components of deferred revenues and unearned revenue reported in the governmental funds were as follows:

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	<u>Unavailable</u>	<u>Unearned</u>
Properties taxes receivables – General Fund	8,277,872	
Properties taxes receivables – Road and Bridge Fund	169,505	
Properties taxes receivables – Debt Service Fund	1,215,284	
Grant drawdown prior to meeting all eligibility requirements		935,414
Subtotal	<u>9,662,661</u>	<u>935,414</u>
Memberships dues paid in advance - Golf Course		3,642
Subtotal		<u>3,642</u>
Total \$	<u><u>9,662,661</u></u>	<u><u>\$ 939,056</u></u>

**C. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2009 was as follows:

	<u>Balance</u> <u>October 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>September 30, 2009</u>
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land and improvements	\$ 8,077,534	\$ 26,783	\$ -	\$ 542,462	\$ 8,646,778
Infrastructure in progress	10,595,298	2,560,519	-	(3,438,769)	9,717,048
Construction in progress	15,878,380	2,179,792	-	(3,274,543)	14,783,629
Total capital assets, not being depreciated	<u>34,551,211</u>	<u>4,767,094</u>	<u>-</u>	<u>(6,170,851)</u>	<u>33,147,455</u>
Capital assets, being depreciated:					
Infrastructure	83,245,466	315,973	-	1,869,224	85,430,663
Buildings	81,677,679	140,814	-	2,494,705	84,313,198
Furniture, fixtures, and equipment	33,510,766	1,520,928	(29,499)	(181,459)	34,820,736
Total capital assets, depreciated	<u>198,433,912</u>	<u>1,977,715</u>	<u>(29,499)</u>	<u>4,182,471</u>	<u>204,564,597</u>
Less accumulated depreciation for:					
Infrastructure	(42,940,178)	(1,381,559)	-	439,660	(43,882,076)
Buildings	(30,460,059)	(2,241,874)	-	430,255	(32,271,678)
Furniture, fixtures, and equipment	(26,638,982)	(1,905,020)	29,499	82,212	(28,432,291)
Total accumulated depreciation	<u>(100,039,219)</u>	<u>(5,528,452)</u>	<u>29,499</u>	<u>952,127</u>	<u>(104,586,046)</u>
Total capital assets, being depreciated, net	<u>98,394,692</u>	<u>(3,550,737)</u>	<u>-</u>	<u>5,134,598</u>	<u>99,978,551</u>
Governmental activities capital assets, net	<u>\$ 132,945,904</u>	<u>\$ 1,216,357</u>	<u>\$ -</u>	<u>\$ (1,036,253)</u>	<u>\$ 133,126,006</u>

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	Balance October 1, 2008	Additions	Deletions	Transfers	Balance September 30, 2009
<b>Business-type activities:</b>					
Capital assets, not being depreciated:					
Land and improvements	\$ 216,295	\$ -	\$ -	\$ 1,574,766	\$ 1,791,061
Infrastructure in progress	744,647	246,200	-	(414,641)	576,206
Construction In progress	-	-	-	-	-
Total capital assets, not being depreciated	<u>960,942</u>	<u>246,200</u>	<u>-</u>	<u>1,160,125</u>	<u>2,367,267</u>
Capital assets, being depreciated:					
Infrastructure	11,773,376	709,906	-	521,418	13,004,700
Buildings	574,357	-	-	305,315	879,672
Furniture, fixtures, and equipment	866,217	631,432	-	108,299	1,605,948
Total capital assets, depreciated	<u>13,213,950</u>	<u>1,341,338</u>	<u>-</u>	<u>935,032</u>	<u>15,490,320</u>
Less accumulated depreciation for:					
Infrastructure	(1,301,943)	(283,637)	-	-	(1,585,579)
Buildings	(140,151)	(24,536)	-	(132,303)	(296,990)
Furniture, fixtures, and equipment	(608,077)	(125,769)	-	(82,212)	(816,059)
Total accumulated depreciation	<u>(2,050,170)</u>	<u>(433,942)</u>	<u>-</u>	<u>(214,515)</u>	<u>(2,698,627)</u>
Total capital assets, being depreciated, net	<u>11,163,781</u>	<u>907,396</u>	<u>-</u>	<u>720,517</u>	<u>12,791,693</u>
Business-type activities capital assets, net	<u>\$ 12,124,722</u>	<u>\$ 1,153,595</u>	<u>\$ -</u>	<u>\$ 1,880,641</u>	<u>\$ 15,158,960</u>

Depreciation expense was charged to functions / programs of the primary government as follows:

**Governmental activities:**

General Government	\$ 828,458
Public Safety	866,185
Justice System	727,106
Health and Human Service	297,565
Infrastructure and Environmental Services	1,802,086
Correction and Rehabilitation	476,032
Community and Economic Development	<u>531,019</u>
Total depreciation expense - governmental activities	<u>\$ 5,528,452</u>

**Business-type activities:**

Total depreciation expense - business-type activities	<u>\$ 433,942</u>
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The beginning accumulated depreciation balance was adjusted for prior period adjustments for the governmental activities and business-type activities by \$ 644,101 and \$ 214,515 respectively.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

**D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

Accounts payable and accrued liabilities in the governmental and business activities are as follows:

<u>Accounts Payable and Accrued Liabilities</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Bank overdraft	\$ -	\$
Accounts payable	6,361,362	195,000
Accrued wages	3,600,630	43,839
Other liabilities	1,727,401	52,823
Restitution payable	190,065	
Retainage payable	721,841	604
Customer deposits		58,475
Total Accounts Payable and Accrued Liabilities	<u>\$ 12,601,299</u>	<u>\$ 350,741</u>

**E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The County has numerous transactions between funds that involve receipts and disbursements by one fund for amounts of another fund. Those transactions that require one fund to reimburse another are classified in the balance sheet of the various funds as due to or due from other funds, as appropriate. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are accounted for as revenues, expenditures, or expenses in the funds involved.

Individual interfund receivable and payable balances at September 30, 2009 were:

<u>Primary Government</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<b>Governmental Funds</b>		
General Fund	\$ 19,675,411	\$ 17,582,259
Nonmajor Governmental Funds	5,130,351	4,785,299
Governmental Funds Subtotals	<u>24,805,762</u>	<u>22,367,558</u>
<b>Proprietary Funds</b>		
Enterprise Fund	7,559	2,302,338
<b>Internal Service Funds</b>		
Employee Health Benefits	617,072	
Workers Compensation Reserve		760,497
Internal Service Funds Subtotals	<u>617,072</u>	<u>760,497</u>
<b>Total</b>	<u>\$ 25,430,393</u>	<u>\$ 25,430,393</u>

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the interfund receivable and payable arises. Interfund operating transfers are legally authorized transfers from a fund to the fund through which the resources are to be expended. During the fiscal year ended September 30, 2009, transfers were as follows:

Transfers Out:	Transfers In:					Total
	General Fund	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	
General Fund	\$ 745,000	\$	\$ 212,316	\$	\$	\$ 957,316
Nonmajor Governmental Funds		816,405	54,223			870,628
Water Utilities Enterprise Funds		3,609				3,609
Internal Service Funds			295,000	616,192	567,750	1,478,942
Fiduciary Funds					882,187	882,187
Total	<u>\$ 745,000</u>	<u>\$ 820,014</u>	<u>\$ 561,539</u>	<u>\$ 616,192</u>	<u>\$ 1,449,937</u>	<u>\$ 4,192,682</u>

Transfer in \$ 745,000 to the General Fund consists of \$ 85,000 from the Webb County Courthouse Security Fund for the Sheriff's security personnel, \$ 365,000 from the Webb County Road & Bridge Fund for the vehicle maintenance department and \$ 295,000 from the Workers Compensation Fund.

Transfers out \$ 957,316 from the General Fund consisted of \$ 210,030 for debt service payments for capital leases and the LoanSTAR loan, \$ 25,000 for Webb County Record Preservation Fund for personnel and operations, \$ 210,748 for the 2007 – 2008 Building Maintenance & Construction for the commissioners' projects.

The Court also approved the general fund transfers out \$ 511,538 consisting of \$ 475,000 to fund a debt service requirements and \$ 36,538 to fund operating expenses for equipment rental, repairs, maintenance and fuel cost. The Certificate of Obligation, Series 2006 also transfer \$50,000 for the Water Utility Fund for capital improvements.

The Water Utility Fund transfers out \$ 3,609 for the interest income earned to the Certificate of Obligation, Series 2006 capital project interest income fund.

The noted different between the enterprise funds statement of revenues, expenses and changes in fund net assets and the business-type activities consist of \$ 1,773,865 for the net book value for assets transferred from the by governmental activities to establish the Casa Blanca Golf Course Enterprise Fund.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

The Court approved \$ 1,183,942 transfers from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit internal service fund to eliminate \$ 616,192 the projected fund's deficit and the Webb County Employees Retiree Fund to fund \$ 567,750 for the third year compliance with GASB Statement 45, OPEB accounting and reporting requirements.

The Permanent School Investment Trust Fund transfers \$ 882,187 to the Available School Trust Fund for the interest income earned and gazing and hunting lease proceeds. The Court declared an \$ 886,224 distribution in the current year to the County school districts.

**F. LEASES**

The County entered into contractual lease agreements for equipment, heavy equipment, vehicles, and portable buildings for the General Fund, Road and Bridge Fund, and the U.S. Department of Health and Human Service - Head Start Program. The leases met the criteria of a capital lease, in which the benefits and risks of ownership are essentially transferred to the lessee, the County. Upon entering into these capital leases, the County records capital outlay and other financing sources for governmental funds equal to the capitalization amounts of the equipment in the fund that accounts for the acquiring governmental funds. The County records the asset and the related liability for the enterprise fund.

The assets acquired through capital lease are as follows:

	Governmental Activities
Asset:	
Buildings	\$ 82,905
Equipment	3,137,056
Less: Accumulated Depreciation	(2,775,234)
Total	<u>\$ 444,726</u>
	Business-type Activities
Asset:	
Equipment	\$ 550,491
Less: Accumulated Depreciation	(91,748)
Total	<u>\$ 458,743</u>

Lease payments are reported in the Debt Service Fund for governmental funds as taxes that have been levied for that specific purpose. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2009, were as follows:

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

<u>Year Ending September 30</u>	<u>Governmental Activities</u>
2010	62,979
2011	62,979
2012	62,979
2013	15,302
Total minimum lease payments	204,239
Less: amount representing interest	(16,670)
Present value of minimum lease payments	<u>\$ 187,569</u>

<u>Year Ending September 30</u>	<u>Business-type Activities</u>
2010	123,816
2011	123,816
2012	123,816
2013	123,816
2013	20,636
Total minimum lease payments	515,900
Less: amount representing interest	(48,394)
Present value of minimum lease payments	<u>\$ 467,506</u>

**G. LONG-TERM DEBT**

The following is a summary of long-term debt activity for the year ended September 30, 2008. The Certificates of Obligations, General Obligation Refunding, Limited Tax Improvements, Limited Tax Refunding bonds and Tax Notes pertain to governmental funds. The LoanSTAR Loan and capital leases pertain also to governmental funds. The governmental bond debt is retired from the Debt Service Fund; primarily ad valorem taxes, and the LoanSTAR Loan for the County Central Chiller Plant and the capital lease for the Mitel telephone network system for the administration building are retired from General Fund transfers.

The TWDB Water and Sewer DFUNDII Loan series 2000, a portion of the Certificates of Obligations non-refunded, series 1999 and 2000, Certificates of Obligations, Series 2006 and Series 2008, Limited Tax Refunding Bonds, Series 2005 and TWDB EDAP Loan (series 2004 & series 2004A) are retired by the Webb County Water Utility Fund.

A portion of The Limited tax Refunding Bonds, Series 2003, Certificate of Obligations, Series 2009, Limited Tax Refunding Bonds, Series 2007 are retired by the Webb County Casa Blanca Golf Course Fund. In addition golf course fund pays also for the capital lease for the golf carts and turf equipment.

# Webb County, Texas

## Notes to the Financial Statements

### For the Fiscal Year Ended September 30, 2009

#### Changes in Long-Term Liabilities

Long-term liabilities activity for the fiscal year ended September 30, 2009, was as follows:

	Original Amount	Beginning Balance	Additions	Refunded	Reductions	Ending Balance	Amount Due Within One Year
<b>Governmental Activities:</b>							
<b>Certificates of Obligations &amp; Bonds</b>							
Certificates of Obligations, Series 1999	13,664,700	641,694			641,694		
Certificates of Obligations, Series 2000	5,995,000	826,782			296,104	530,678	530,678
Certificates of Obligations, Series 2001	7,000,000	4,945,000			180,000	4,765,000	215,000
Limited Tax Improvement Bonds, Series 2002	11,300,000	7,155,000			475,000	6,680,000	490,000
Certificates of Obligations, Series 2002	4,300,000	3,140,000			170,000	2,970,000	175,000
Limited Tax Refunding Bonds, Series 2002	6,275,000	1,230,000			1,230,000		
Limited Tax Refunding Bonds, Series 2003	5,440,004	4,725,000			1,053,964	3,671,036	678,390
Certificates Of Obligation, Series 2003	9,700,000	5,480,000			537,850	4,942,150	126,100
Limited Tax Refunding Bonds, Series 2005	12,716,562	12,607,731			34,617	12,573,114	656,968
Certificates Of Obligation, Series 2006	11,685,000	11,012,000			235,000	10,777,000	389,000
Limited Tax Refunding Bonds, Series 2007	6,865,123	6,950,000			143,847	6,806,153	25,000
Limited Tax Refunding Bonds, Series 2008	7,105,000	7,105,000			220,000	6,885,000	925,000
Certificates of Obligations, Series 2008A	5,575,000	5,575,000				5,575,000	190,000
	107,621,389	71,393,207			5,218,076	66,175,131	4,401,136
 Bond premiums		487,542		2,014	123,294	362,234	
Bond discounts		(155,019)		(833)	(9,286)	(144,900)	
Less deferred amount on refundings		(814,988)		(19,498)	(150,361)	(645,129)	
<b>Total Certificates of Obligations &amp; Bonds</b>	107,621,389	70,910,742		(18,317)	5,181,723	65,747,336	4,401,136
 <b>Loans</b>							
LoanSTAR Revolving Loan Program	1,124,039	120,106			120,106		
<b>Total Loans</b>	1,124,039	120,106			120,106		
 <b>Tax Notes</b>							
Tax Notes, Series 2007	1,680,000	1,370,000			325,000	1,045,000	335,000
Tax Notes, Series 2007A	1,125,000	1,015,000			140,000	875,000	150,000
<b>Total Notes</b>	2,805,000	2,385,000			465,000	1,920,000	485,000
 <b>Lease Purchases</b>							
Lease Purchases	488,535	239,323			51,754	187,569	54,506
<b>Total Lease Purchases</b>	488,535	239,323			51,754	187,569	54,506
 <b>Governmental activities long-term liabilities</b>	112,038,963	73,655,171		(18,317)	5,818,583	67,854,905	4,940,642
 <b>Business-type Activities:</b>							
<b>Certificates of Obligations &amp; Bonds</b>							
Certificates of Obligations, Series 1999	1,135,300	53,306			53,306		
Certificates of Obligations, Series 2000	1,800,000	248,218			88,896	159,322	159,322
Limited Tax Refunding Bonds, Series 2003	894,996		667,539		63,575	603,964	111,610
Certificates Of Obligation, Series 2003	300,000		164,400		11,550	152,850	3,900
Limited Tax Refunding Bonds, Series 2005	2,058,438	2,042,269			5,383	2,036,886	113,032
Limited Tax Refunding Bonds, Series 2007	119,877		119,276		429	118,847	429
Certificates of Obligations, Series 2006	720,000	673,000			25,000	648,000	26,000
Certificates of Obligations, Series 2008	648,000	648,000			4,000	644,000	5,000
	7,676,611	3,664,793	951,215		252,139	4,363,869	419,293
 Bond premiums		67,858	2,014		16,729	53,143	
Bond discounts		(7,832)	(833)		(754)	(7,911)	
Less deferred amount on refundings		(127,679)	(19,498)		(36,877)	(110,300)	
<b>Total Certificates of Obligations &amp; Bonds</b>	7,676,611	3,597,140	932,898		231,237	4,298,801	419,293
 <b>Loans</b>							
TWDB Water & Sewer DFUNDII, Series 2000	1,958,000	1,740,000			90,000	1,650,000	100,000
TWDB EDAP Loan, Series 2004	1,102,000	1,042,000			50,000	992,000	50,000
TWDB EDAP Loan, Series 2004A	588,000	538,000			15,000	523,000	25,000
<b>Total Loans</b>	3,648,000	3,320,000			155,000	3,165,000	175,000
 <b>Lease Purchases</b>							
Lease Purchases	550,491		550,491		82,985	467,506	103,980
<b>Total Lease Purchases</b>	550,491		550,491		82,985	467,506	103,980
 <b>Business-type Activity Long-term Liabilities</b>	11,875,102	6,917,140	1,483,389		469,222	7,931,307	698,273



# Webb County, Texas

## Notes to the Financial Statements

### For the Fiscal Year Ended September 30, 2009

#### Description of Individual Bond Issues and Loans Outstanding

Summarized below are the County's individual bond and loan issues which are outstanding at September 30, 2009.

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
<b>PRIMARY GOVERNMENT:</b>				
<b>Governmental Activities</b>				
<b>Certificates of Obligations, Series 1999</b> a new County administration building; a new courtroom for the 406th District Court; a chiller to serve County buildings; automobiles, trucks, and road equipment; computer and software equipment for County departments including Y2K compliance; and elevated storage tank in Rio Bravo; water transmission lines in the El Cenizo area; water utility equipment, including pumps and related equipment and buildings and improvements for the the County Water Utilities Department; vehicle maintenance equipment for County garages; and the payment of contractual obligations for professional services in connection with the above projects	13,664,700	-	5.00%-6.00%	-
<b>Certificates of Obligations, Series 2000</b> completion of the new county administration building; purchase 7,084 square feet of land adjoining the administration building; construction of improvements to the Webb County Jail; improvements to the computer network; purchase of 2000 Hawk fire apparatus; construction of building modifications; road rehabilitation; right-of-way acquisition; construction of a water treatment plant, raw water delivery system, and raw water storage tank; purchase of vehicles, computers, laboratory equipment, backhoes, water and wastewater pumps, generators, and other equipment for water treatment plant and general county operations; and the payment of contractual obligations for professional services in connection with the above projects	5,995,000	530,678	4.55%-6.00%	544,210
<b>Certificates of Obligations, Series 2001</b> acquisition and renovation of the land and buildings for the downtown Villa Antigua project; replacement or upgrade of the County's main computer system and purchase of additional computer equipment; acquisition of land and construction of the County's morgue; expansion or rehabilitation of existing County buildings; construction, renovation, and improvements to various County parks; right-of-way acquisition in the colonias area; construction of an international bridge; purchase of computers, printers, copiers, furniture, and vehicles for various County departments; and the payment of contractual obligations for professional services in connection with such projects	7,000,000	4,765,000	4.55%-5.73%	860,331
<b>Limited Tax Improvement Bonds, Series 2002</b> design, planning, acquisition, construction, capital outlay, and equipping of juvenile detention facility; and the payment of contractual obligations for professional services in connection with such project	11,300,000	6,680,000	3.00%-4.80%	850,851
<b>Certificates of Obligations, Series 2002</b> design, planning, acquisition, construction, capital outlay, and equipping of community centers, other County buildings, improvements to the County parks, construction of bridges, acquisition of water supply and general equipment and other projects; and paying the costs of issuance thereof	4,300,000	2,970,000	3.00%-5.03%	305,919
<b>Limited Tax Refunding Bonds, Series 2002</b> refund the outstanding obligations of the County listed on Schedule 1 hereto (the "Refunded Obligations") on February 15, 2003 on a current basis with a delivery date for the Refunding Bonds of November 21, 2002.	6,275,000	-	5.00%	-
<b>Limited Tax Refunding Bonds, Series 2003</b> refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.	5,440,004	3,671,036	2.50%-3.00%	814,583

# Webb County, Texas

## Notes to the Financial Statements

### For the Fiscal Year Ended September 30, 2009

LoanStar Loan	1,124,039	-	4.04%	-
revenues are from the State Energy Conservation Office in the form of a loan. Funds are to be used for the energy conservation retrofit measures of the Law Enforcement Center and the Justice Center.				
Certificates Of Obligations, Series 2003	9,700,000	4,942,150	2.50%-5.00%	1,068,720
for the design, planning, acquisition, construction, and equipping of golf course improvements; purchase and renovation of the site and building called "Tex-Mex" building at 1202 Washington Street; sites for and construction of ionization towers and monitoring station for rain enhancement; construction, renovation, equipment, and improvement to various County parks and community centers; right-of-way acquisition and road improvements in the colonias areas; construction of an international bridge; acquisition of a secondary County water source; purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment and other equipment for the County courts, the Sheriff's department, and other various County departments; Casa Blanca Lake rehabilitation; development of recreational facilities through Interlocal agreements with LISD, UISD, and City of Laredo; development of the North Shiloh Community Center in Precinct 3 of the County; land acquisition and developments and/or rehabilitation of the recreational and community centers in the Rio Bravo and El Cenizo areas of Southern Webb County; improvements to County property used for recreational purposes in the area known as "LIFE Downs"; and the payment of contractual obligations for professional services in connection with such projects				
Limited Tax Refunding Bonds, Series 2005	12,716,562	12,573,114	3.00%-5.00%	1,836,650
refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds				
Certificates Of Obligations, Series 2006	11,685,000	10,777,000	4.30%-5.00%	1,081,443
for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, and equipping of right-of-way and drainage facilities in the Colonias areas; two tanker trucks for fire protection; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation for Cuatro Vientos Road; engineering design and repairs to Casa Blanca Dam; water well and tests in Carrizo Wilcox Aquifer; a morgue; a veterans building and museum; studies for reconstruction and preservation of the courthouse annex and other County buildings; purchase of vehicles, computers, copiers, fax machines, furniture, and other equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through Interlocal agreement with other public and/or private entities; communication tower and radio equipment; improvement for the renovation of the Villa Antigua project; raw water intake and pond cleaning at water treatment plant; and vehicles and road and bridge heavy equipment; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance related to the Certificates.				
Tax Notes, Series 2007	1,680,000	1,045,000	3.66%-3.76%	370,029
Acquisition, design, planning, construction, equipping, and/or renovation of Casa Ortiz.				
Tax Notes, Series 2007A	1,125,000	875,000	3.77%	206,027
Defeased Certificate of Participation, Series 1997; costs incurred in connection with issuance of the bonds				
Limited Tax Refunding Bonds, Series 2007	6,865,123	6,806,153	3.99%	2,335,823
refund a portion of the County's outstanding debt for Certificates of Obligation, Series 2001 and Series 2003 and Limited Tax Improvement Bonds, Series 2002; costs incurred in connection with issuance of the bonds				
Limited Tax Refunding Bonds, Series 2008	7,105,000	6,885,000	3.20%	1,981,200
refund the County's outstanding debt for General Obligation Refunding Bonds, Series 1998; costs the bonds				
Certificates Of Obligations, Series 2008A	5,575,000	5,575,000	4.50%	438,675
for paying contractual obligations of the County to be incurred for engineering and architectural studies to repair or construct a new building on the County property known as the "Tex-Mex" building at 1202 Washington Street; providing financing for additional cost of construction and equipping the Youth Village juvenile justice center; acquisition of land and/or property for an administration annex in the downtown area; expansion, repair, and renovation of the county buildings in the Quad City area being the Justice of the Peace/Constable Office located off Highway 359 in Bruni, TX and the Community Center located on FM 649 in Mirando, Texas; the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment, and other equipment for the County Courts, the Sheriff Department, and other various County departments; and the payment if contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal architectural, and engineering).				
<b>Total Governmental Activities</b>	<b>111,550,428</b>	<b>68,095,131</b>		

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
<b>Business-Type Activities</b>				
Certificates of Obligations, Series 1999 completion of the new county administration building; elevated water tank; capital outlay; and the payment of contractual obligations for professional services in connection with the above projects	1,135,300	-	5.00%-6.00%	
Certificates of Obligations, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,800,000	159,322	4.55%-6.00%	163,385
TWDB DFUND II Loan, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,958,000	1,650,000	5.59%	207,915
Limited Tax Refunding Bonds, Series 2003 refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.	894,996	603,964	2.50%-3.00%	132,787
Certificates Of Obligations, Series 2003 for the design, planning, acquisition, construction, and equipping of golf course improvements;	300,000	152,850	2.50%-5.00%	27,202
TWDB EDAP Loan Series 2004 design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	1,102,000	992,000	2.75%-5.60%	104,408
TWDB EDAP Loan Series 2004A design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	588,000	523,000	3.33%-5.93%	55,696
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds	2,058,438	2,036,886	3.00%-5.00%	314,750
Certificates Of Obligations, Series 2006 for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, and equipping of right-of-way and drainage facilities in the Colonias areas; two tanker trucks for fire protection; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation for Cuatro Vientos Road; engineering design and repairs to Casa Blanca Dam; water well and tests in Carrizo Wilcox Aquifer; a morgue; a veterans building and museum; studies for reconstruction and preservation of the courthouse annex and other County buildings; purchase of vehicles, computers, copiers, fax machines, furniture, and other equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through Interlocal agreement with other public and/or private entities; communication tower and radio equipment; improvement for the renovation of the Villa Antigua project; raw water intake and pond cleaning at water treatment plant; and vehicles and road and bridge heavy equipment; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance related to the Certificates.	720,000	648,000	4.30%-5.00%	55,025
Limited Tax Refunding Bonds, Series 2007 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 2003; costs incurred in connection with issuance of the bonds	119,877	118,847	3.99%	30,775
Certificates Of Obligations, Series 2008 for the design and construction of Rio Bravo Waterline Replacement Phase II	648,000	644,000	4.21% -5.31%	55,156
<b>Total Business-Type Activities</b>	<b>11,324,611</b>	<b>7,528,869</b>		

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

**Governmental Activities:**

Fiscal	Certificates of Obligations & Bonds						Contract Payable		
Year	Total for all Series			Total for all Tax Notes			(Lease Obligation)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010	4,400,707	3,070,641	7,471,348	485,000	62,828	547,828	54,506	8,473	62,979
2011	4,817,193	2,895,657	7,712,850	515,000	44,251	559,251	57,411	5,568	62,979
2012	4,810,178	2,728,567	7,538,745	530,000	24,676	554,676	60,477	2,502	62,979
2013	5,090,431	2,527,463	7,617,894	195,000	11,027	206,027	15,175	127	15,303
2014	5,310,567	2,310,902	7,621,469	195,000	3,676	198,676			
2015	5,776,552	2,081,095	7,857,647						
2016	4,206,454	1,864,109	6,070,563						
2017	4,409,557	1,664,817	6,074,374						
2018	4,611,366	1,455,765	6,067,131						
2019	4,840,921	1,234,446	6,075,367						
2020	4,269,700	768,428	5,038,128						
2021	3,448,900	519,381	3,968,281						
2022	3,021,567	382,357	3,403,924						
2023	2,174,039	271,855	2,445,894						
2024	1,321,000	196,014	1,517,014						
2025	1,384,000	135,151	1,519,151						
2026	1,447,000	70,793	1,517,793						
2027	410,000	28,350	438,350						
2028	425,000	9,563	434,563						
2029									
Total Debt	66,175,131	24,215,355	90,390,486	1,920,000	146,458	2,066,458	187,569	16,670	204,240

**Business-Type Activities:**

Fiscal Year	Certificates of Obligations & Bonds			TWDB EDAP Loans			Contract Payable		
	Total for all Series			Series 2000 DFUNDII, 2004, 2004A			(Lease Obligation)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010	419,293	196,307	615,601	175,000	167,066	342,066	103,980	19,836	123,816
2011	382,807	179,665	562,472	190,000	158,128	348,128	108,995	14,821	123,816
2012	288,822	149,407	438,229	205,000	148,193	353,193	114,253	9,563	123,816
2013	322,569	139,538	462,107	215,000	137,408	352,408	119,763	4,053	123,816
2014	349,433	125,012	474,445	230,000	125,792	355,792	20,515	121	20,636
2015	249,448	112,587	362,034	245,000	113,204	358,204			
2016	286,546	101,404	387,950	260,000	99,596	359,596			
2017	304,443	87,422	391,865	270,000	85,082	355,082			
2018	318,634	72,357	390,992	290,000	69,536	359,536			
2019	331,079	56,388	387,467	310,000	52,707	362,707			
2020	344,300	45,100	389,401	325,000	34,702	359,702			
2021	116,100	34,125	150,225	131,000	21,796	152,796			
2022	110,433	29,007	139,440	137,000	14,301	151,301			
2023	104,961	24,082	129,043	141,000	6,437	147,437			
2024	90,000	19,509	109,509	41,000	1,216	42,216			
2025	94,000	15,102	109,102						
2026	99,000	10,422	109,422						
2027	48,000	6,747	54,747						
2028	51,000	4,156	55,156						
2029	53,000	1,407	54,407						
Total Debt	4,363,869	1,409,745	5,773,614	3,165,000	1,235,163	4,400,163	467,506	48,394	515,900

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

**Governmental Activities:**

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			Limited Tax Refunding Bonds, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010				530,678	13,532	544,210			
Total	-	-	-	530,678	13,532	544,210	-	-	-

Fiscal Year	Certificates of Obligations, Series 2001			Limited Tax Improvement Bonds, Series 2002			Certificates of Obligations, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010	215,000	272,015	487,015	490,000	357,405	847,405	175,000	127,538	302,538
2011	230,000	263,058	493,058	510,000	339,023	849,023	185,000	120,919	305,919
2012	615,000	245,331	860,331	530,000	319,390	849,390	190,000	113,840	303,840
2013	570,000	219,865	789,865	550,000	298,320	848,320	195,000	106,330	301,330
2014	575,000	194,674	769,674	575,000	275,461	850,461	205,000	98,202	303,202
2015	440,000	171,870	611,870	600,000	250,851	850,851	215,000	89,405	304,405
2016	495,000	150,351	645,351	625,000	224,429	849,429	225,000	79,914	304,914
2017	510,000	126,730	636,730	650,000	196,133	846,133	235,000	69,705	304,705
2018	535,000	101,644	636,644	685,000	165,753	850,753	245,000	58,783	303,783
2019	580,000	74,460	654,460	715,000	133,374	848,374	255,000	47,219	302,219
2020				750,000	98,750	848,750	270,000	34,810	304,810
2021						-	280,000	21,540	301,540
2022						-	295,000	7,375	302,375
Total	4,765,000	1,819,998	6,584,998	6,680,000	2,658,889	9,338,889	2,970,000	975,580	3,945,580

Fiscal Year	Limited Tax Refunding Bonds, Series 2003			Certificates of Obligations, Series 2003			Limited Tax Refunding Bonds, Series 2005		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010	678,390	126,688	805,078	126,100	393,546	519,646	656,968	581,150	1,238,118
2011	704,152	102,478	806,630	252,200	386,548	638,748	1,293,356	543,295	1,836,650
2012	729,914	76,030	805,944	203,700	377,682	581,382	895,079	516,588	1,411,667
2013	759,969	47,144	807,113	242,500	368,758	611,258	1,003,477	470,517	1,473,994
2014	798,611	15,972	814,583	300,700	357,894	658,594	1,067,771	418,137	1,485,909
2015				606,250	339,755	946,005	1,172,817	360,674	1,533,491
2016				756,600	312,120	1,068,720	1,309,455	296,795	1,606,250
2017				790,550	280,008	1,070,558	1,385,608	229,058	1,614,666
2018				814,800	245,888	1,060,688	1,459,167	157,932	1,617,099
2019				848,750	209,697	1,058,447	1,521,858	83,572	1,605,430
2020							807,559	20,189	827,748
Total	3,671,036	368,312	4,039,348	4,942,150	3,271,896	8,214,046	12,573,114	3,677,908	16,251,022

Fiscal Year	Certificates of Obligations, Series 2006			Limited Tax Refunding Bonds, Series 2007			Certificates of Obligations, Series 2008A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010	389,000	475,752	864,752	24,571	270,735	295,306	190,000	246,600	436,600
2011	453,000	457,333	910,333	29,485	269,658	299,143	200,000	237,825	437,825
2012	417,000	438,302	855,302	29,485	268,484	297,969	210,000	228,600	438,600
2013	510,000	418,024	928,024	29,485	267,308	296,793	215,000	219,038	434,038
2014	489,000	396,171	885,171	29,485	266,134	295,619	225,000	209,138	434,138
2015	523,000	373,706	896,706	29,485	264,958	294,443	240,000	198,675	438,675
2016	511,000	349,164	860,164	34,399	263,686	298,085	250,000	187,650	437,650
2017	544,000	324,693	868,693	34,399	262,315	296,714	260,000	176,175	436,175
2018	568,000	300,572	868,572	34,399	260,944	295,343	270,000	164,250	434,250
2019	596,000	274,886	870,886	39,313	259,475	298,788	285,000	151,763	436,763
2020	604,000	248,035	852,035	1,538,141	228,045	1,766,186	300,000	138,600	438,600
2021	677,000	219,043	896,043	2,181,900	153,923	2,335,823	310,000	124,875	434,875
2022	716,000	187,531	903,531	1,685,567	76,864	1,762,431	325,000	110,588	435,588
2023	748,000	154,591	902,591	1,086,039	21,639	1,107,678	340,000	95,625	435,625
2024	966,000	116,026	1,082,026				355,000	79,988	434,988
2025	1,009,000	71,589	1,080,589				375,000	63,563	438,563
2026	1,057,000	24,443	1,081,443				390,000	46,350	436,350
2027							410,000	28,350	438,350
2028							425,000	9,563	434,563
Total	10,777,000	4,829,860	15,606,860	6,806,153	3,134,168	9,940,321	5,575,000	2,717,213	8,292,213

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

Fiscal Year	Limited Tax Refunding Bonds, Series 2008		
	Principal	Interest	Total
2010	925,000	205,680	1,130,680
2011	960,000	175,520	1,135,520
2012	990,000	144,320	1,134,320
2013	1,015,000	112,160	1,127,160
2014	1,045,000	79,120	1,124,120
2015	1,950,000	31,200	1,981,200
Total	6,885,000	748,000	7,633,000

Fiscal Year	Tax Notes Series 2007			Tax Notes Series 2007A		
	Principal	Interest	Total	Principal	Interest	Total
2010	335,000	32,668	367,668	150,000	30,160	180,160
2011	350,000	20,029	370,029	165,000	24,222	189,222
2012	360,000	6,768	366,768	170,000	17,908	187,908
2013				195,000	11,027	206,027
2014				195,000	3,676	198,676
Total	1,045,000	59,465	1,104,465	875,000	86,993	961,993

**Business-Type Activities:**

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			TWDB DFUNDII Loan, Series 2000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010				159,322	4,063	163,385	100,000	90,170	190,170
2011							110,000	84,603	194,603
2012							120,000	78,390	198,390
2013							130,000	71,545	201,545
2014							140,000	64,085	204,085
2015							150,000	56,000	206,000
2016							160,000	47,280	207,280
2017							170,000	37,915	207,915
2018							180,000	27,895	207,895
2019							190,000	17,210	207,210
2020							200,000	5,850	205,850
Total	-	-	-	159,322	4,063	163,385	1,650,000	580,943	2,230,943

Fiscal Year	Limited Tax Refunding Bonds, Series 2003			Certificates of Obligations, Series 2003			TWDB EDAP Loan Series 2004		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2010	111,610	20,843	132,453	3,900	6,264	10,164	50,000	49,038	99,038
2011	115,848	16,860	132,708	7,800	6,047	13,847	55,000	46,843	101,843
2012	120,086	12,508	132,594	6,300	5,773	12,073	55,000	44,450	99,450
2013	125,031	7,756	132,787	7,500	5,497	12,997	55,000	41,989	96,989
2014	131,389	2,628	134,017	9,300	5,161	14,461	60,000	39,343	99,343
2015			-	18,750	4,600	23,350	60,000	36,508	96,508
2016			-	23,400	3,745	27,145	65,000	33,459	98,459
2017			-	24,450	2,752	27,202	65,000	30,193	95,193
2018			-	25,200	1,697	26,897	75,000	26,585	101,585
2019			-	26,250	578	26,828	80,000	22,535	102,535
2020			-			-	85,000	18,161	103,161
2021			-			-	91,000	13,408	104,408
2022			-			-	96,000	8,264	104,264
2023			-			-	100,000	2,800	102,800
2024			-			-			
Total	603,964	60,595	664,559	152,850	42,114	194,964	992,000	413,573	1,405,573

**Webb County, Texas**  
**Notes to the Financial Statements**  
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Fiscal Year	TWDB EDAP Loan Series 2004A			Limited Tax Refunding Bonds, Series 2005			Certificates of Obligations, Series 2006		
2010	25,000	27,859	52,859	113,032	99,988	213,020	26,000	28,534	54,534
2011	25,000	26,682	51,682	221,644	93,105	314,750	27,000	27,374	54,374
2012	30,000	25,353	55,353	119,921	69,212	189,133	28,000	26,171	54,171
2013	30,000	23,874	53,874	141,523	66,358	207,881	30,000	24,903	54,903
2014	30,000	22,365	52,365	152,229	59,613	211,841	31,000	23,568	54,568
2015	35,000	20,696	55,696	172,183	52,951	225,134	32,000	22,170	54,170
2016	35,000	18,857	53,857	200,545	45,455	246,000	34,000	20,600	54,600
2017	35,000	16,974	51,974	214,392	35,442	249,834	36,000	18,976	54,976
2018	35,000	15,056	50,056	225,833	24,443	250,276	37,000	17,393	54,393
2019	40,000	12,962	52,962	233,142	12,803	245,945	39,000	15,716	54,716
2020	40,000	10,690	50,690	242,441	6,061	248,502	41,000	13,925	54,925
2021	40,000	8,388	48,388				43,000	12,025	55,025
2022	41,000	6,037	47,037				44,000	10,056	54,056
2023	41,000	3,637	44,637				47,000	8,009	55,009
2024	41,000	1,216	42,216				49,000	5,849	54,849
2025							51,000	3,599	54,599
2026							53,000	1,226	54,226
2027									
Total	523,000	240,647	763,647	2,036,886	565,430	2,602,316	648,000	280,092	928,092

Fiscal Year	Limited Tax Refunding Bonds, Series 2007			Certificates of Obligations, Series 2008		
2010	429	4,728	5,157	5,000	31,888	36,888
2011	515	4,709	5,224	10,000	31,569	41,569
2012	515	4,688	5,203	14,000	31,055	45,055
2013	515	4,668	5,183	18,000	30,356	48,356
2014	515	4,647	5,162	25,000	29,395	54,395
2015	515	4,627	5,142	26,000	28,239	54,239
2016	601	4,604	5,205	28,000	27,001	55,001
2017	601	4,580	5,181	29,000	25,672	54,672
2018	601	4,557	5,158	30,000	24,268	54,268
2019	687	4,531	5,218	32,000	22,761	54,761
2020	26,859	3,982	30,841	34,000	21,132	55,132
2021	38,100	2,688	40,788	35,000	19,412	54,412
2022	29,433	1,342	30,775	37,000	17,608	54,608
2023	18,961	378	19,339	39,000	15,695	54,695
2024				41,000	13,661	54,661
2025				43,000	11,504	54,504
2026				46,000	9,196	55,196
2027				48,000	6,747	54,747
2028				51,000	4,156	55,156
2029				53,000	1,407	54,407
Total	118,847	54,729	173,576	644,000	402,722	1,046,722

## H. BONDS DEFEASED - PRIOR YEARS DEFEASANCE OF DEBT

### Governmental Activities

During 2005, the County defeased \$ 8,619,005 of its Certificates of Obligation, Series 1999 and \$4,053,157 of its Certificates of Obligation, Series 2000 by issuing \$ 12,716,562 Limited Tax Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds Series 1999 call date was February 1, 2009. The defeased bonds Series 2000 have a call date for February 1, 2010. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2009, the amount of refunded Certificates of Obligation Series 2000 that are outstanding and considered defeased is \$4,572,252.

During 2008, the County defeased \$ 1,205,000 of its Certificates of Obligation, Series 2001,

**Webb County, Texas**  
**Notes to the Financial Statements**  
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\$1,615,000 of its Certificates of Obligation, Series 2002 and \$ 3,656,900 of its Certificates of Obligation, Series 2003 by issuing \$ 6,865,123 Limited Tax Refunding Bonds Series 2007 and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds Series 2001, Series 2002 and Series 2003 have a call date for February 1, 2011, February 1, 2012 and February 1, 2013 respectively. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2009, the amount of refunded Certificates of Obligation Series 2001, Series 2002 and Series 2003 outstanding and considered defeased is \$ 6,476,900.

**Proprietary Fund**

During 2005, the County defeased \$ 715,995 of its Certificates of Obligation, Series 1999 and \$1,216,843 of its Certificates of Obligation, Series 2000 by issuing \$ 2,058,438 Limited Tax Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow funds to provide for all future debt service payments on the old bonds. The defeased bonds Series 1999 call date was February 1, 2009. The defeased bonds Series 2000 have a call date for February 1, 2010. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2009, the amount of refunded Certificates of Obligation Series 2000 that are outstanding and considered defeased is \$ 697,748.

During 2008, the County defeased \$ 113,100 of its Certificates of Obligation, Series 2003 by issuing \$ 119,877 Limited Tax Refunding Bonds Series 2007 and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds Series 2003 have a call date for February 1, 2013. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2009, the amount of the refunded Certificates of Obligation, Series 2003 outstanding and considered defeased is \$ 113,100.

**V OTHER INFORMATION**

**A. PROPERTY TAXES**

Property subject to taxation is real property and certain personal property situated in the County. The County's property tax is levied and becomes collectible on October 1, based on values assessed by the Webb County Appraisal District as of the preceding January 1, which is the date a tax lien is attached to the property.

Such taxes become delinquent on February 1 after the levy date. Discounts of 3%, 2%, and 1% are offered on payments of current taxes made by the last day of October, November and December, respectively.



**Webb County, Texas**  
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Interest and penalties of 7% plus 2% a month are added for payments received in February, March, April, May, and June. The assessed valuation of taxable property for year 2008 was \$ 13,628,665,189 representing 100% of appraised value.

The County grants exemptions authorized by state law for disabled veterans, and homestead productivity of open space land. Therefore, the taxable values to which the tax rates are applied are less than the 100% valuation. The taxable values for year 2008, and designation of tax rates are as follows for fiscal 2009:

	<u>Taxable Value</u>	<u>Tax Rate Per \$100 of Taxable Value</u>
General Fund:	\$ 13,628,665,189	0.354589
Road and Bridge - Special Revenue Fund	\$ 13,652,206,226	0.008079
Debt Service Fund:	\$ 13,628,665,189	<u>0.057387</u>
<b>Total Tax Rate</b>		<b><u>0.420055</u></b>

Taxes receivable are reduced by an allowance for estimated uncollectible taxes. Revenues from property taxes are recognized in the current year to the extent they are available to finance current year expenditures.

The County is permitted to levy a tax rate up to eighty cents (\$.80) per one hundred dollars (\$ 100) valuation for the four constitutional purposes namely, general fund, permanent improvements fund, road and bridge fund and the jury fund. The Court may levy the tax rate needed for its governmental services as long the Court does not impair any outstanding bonds or other obligations or exceed the \$.80 per \$ 100 maximum valuation for the year.

The legislature may authorize an additional \$ .15 ad valorem tax for maintenance of public roads and bridges or a \$ .30 ad valorem tax to be levied for road and flood control provided the majority of the qualified voters of the County approve the additional taxes.

The County thus has legal margins of \$.379945, per \$100 valuation and could levy approximately \$52,841,213 in additional taxes for those purposes before exceeding the eighty cents (\$.80) constitutional tax rate calculated in accordance with the Texas Property Tax Code. The Property Tax Code provide for a referendum election if the effective tax rate increase by more than 8% or more of the previous year's effective tax rate.

Because of limitations imposed by state law, cases in which accumulated taxes exceed property value and other problems in tax collection, allowances have been provided for uncollectible accounts.

**Webb County, Texas**  
**Notes to the Financial Statements**  
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**B. DEBT LIMIT**

The County is subject to certain statutes of the Texas Constitution that limit the amount of net bonded debt (exclusive of revenue bonds). The County may have outstanding up to 25 percent of the assessed value of real property.

At September 30, 2009, the statutory limit of the County was approximately \$ 3,477,207,612 providing a legal debt margin of \$ 3,410,525,946.

**C. COMPENSATED ABSENCES**

Accumulated compensatory leave, vacation and sick leave expected to be liquidated with expendable available financial resources are reported as expenditures during the fiscal year in the respective governmental funds. The governmental funds recognized a liability at year-end only if the compensated absences mature (when due). Accumulated compensated absences not expected to be liquidated with expendable available resources are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Activities. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees accrue 12 days of sick leave per year. Sick leave taken is recognized as expenditures as used by employees. There is no ceiling for employees to accumulate sick leave. Upon separation or termination, unused sick leave is not paid. Employees earned from twelve to twenty-one vacation days per year, depending on years of service. The County policy provide for a maximum paid out of twenty-two days upon the employee's resignations or retirements.

Non-exempt employees earn compensatory time at one and one-half times their rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 240 hours for non-law enforcement and 480 for law enforcement. Hours in excess of maximum must be paid to the non-exempt employee at the rate of one and one-half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination.

	Balance Outstanding October 1, 2008	Earned	Taken/ Paid	Balance Outstanding September 30, 2009	Amount Due Within One Year
Governmental Activities	2,714,268	1,831,164	1,409,518	3,135,914	1,539,772
Business-type Activities	58,202	33,669	18,944	72,927	23,433
Total Primary Government	<u>2,772,471</u>	<u>1,864,833</u>	<u>1,428,462</u>	<u>3,208,842</u>	<u>1,563,205</u>

**Webb County, Texas**  
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The County does not have incentives for voluntary terminations (early-retirement incentives) benefits except for the post employment benefit insurance offered by the County for retiree.

**D. RETIREMENT PLAN**

**1. PLAN DESCRIPTION**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 or above with 8 or more years of service, or with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest and employer -financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

**2. FUNDING POLICY**

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The employer contributed using the actuarially determined rate of 8.35% for the months of the accounting year in 2008, and 8.61% for the months of the accounting year in 2009.

The contribution rate payable by the employee members for calendar year 2008 is the rate of 6% as adopted by the governing body of the employer. The employee contribution rate and the employer

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

### 3. ANNUAL PENSION COST

For the 2009 fiscal year, the County's annual pension cost was equal to the County's required contributions. The employers are required to contribute at an actuarially determined rate; the current required contribution is \$ 4,852,718.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the Governmental Accounting Standards Board Statement Number 27 "Accounting for Pension by State and Local Governmental Employers" parameters based on the actuarial valuations as of December 31, 2006 and December 31, 2007, the basis for determining the contribution rates for calendar years 2007 and 2008. The December 31, 2008 actuarial valuation is the most recent valuation.

Actuarial Valuation Methods and Assumptions			
Actuarial Valuation Date	12/31/2006	12/31/2007	12/31/2008
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization Period in Years	15.0	15.0	15.0
Asset Valuation Method	SAF:10-yr smoothed value ESF: Fund value	SAF:10-yr smoothed value ESF: Fund value	SAF:10-yr smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment Return (1)	8.00%	8.00%	8.00%
Projected Salary Increases (1)	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-Of-Living Adjustments	0.00%	0.00%	0.00%
(1) Includes inflation at the stated rate			

Trend Information			
Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2006	4,160,303	100%	- 0 -
2007	4,578,920	100%	- 0 -
2008	4,852,718	100%	- 0 -

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

Schedule Funding Progress						
	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded or (Overfunded) Actuarial Accrued Liability UAAL (OAALL)	Funded Ratio	Annual Covered Payroll (Actuarial)	UAAL or (OAAL) as a Percentage of Covered Payroll
12/31/2006	85,690,219	91,559,864	5,869,645	93.59%	44,253,811	13.26%
12/31/2007	97,378,036	104,655,313	7,277,277	93.05%	49,862,367	14.59%
12/31/2008	100,022,707	115,617,041	15,594,334	86.51%	52,937,767	29.46%
(2) Funding information may differ from prior year compliance data due to plan changes effective 1/1/2009.						

#### 4. TRANSITION DISCLOSURE

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at transition to that statement effective at the beginning of the accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid.

There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

#### E. DEFERRED COMPENSATION

In accordance with Internal Revenue Code (IRC) Section 457, the County offers all employees a deferred compensation plan. Under this plan, employees are permitted to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Public Employees Benefit Services Corporation (PEBSO) administers the plan.

During the fiscal year ended September 30, 1998, the County exercised its option and transferred the assets of the deferred compensation plan created under Internal Revenue Code Section 457 to a trust held for the exclusive benefit of the participating employees and not accessible by the County or its creditors. For this reason and as required by Government Accounting Standard Board (GASB) Statement number 32, "Deferred Compensation Plans Under Internal Revenue Code Section 457", the County is not including the activity related to the deferred compensation plan in its financial statements.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

The implementation of GASB Statement 32 did not have an effect on the financial statements of the County, which would require an adjustment to the equity section of the County in order to comply with Generally Accepted Accounting Principles.

**F. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County established a department within the General Fund to account for property / casualty and liability insurance premium reserves and uninsured risks of loss up to \$50,000 per occurrence. In 2008, the County self insured retention for our employment practices increased to \$ 75,000 per occurrence. In 1992, a Workers' Compensation Fund was created to finance worker's compensation claims for uninsured losses up to \$100,000 per employee claim, this enabled the County to account for and record losses and maintain reserves for on-the-job employee injuries.

In addition, the County continues to maintain an Employees' Health Benefits Fund for uninsured risk of loss for health insurance coverage for employees up to \$50,000 per employee per year.

The Court set the rates for the County's funding plan levels, contributions and employees deductions. All funds with personnel cost participate in both the employees' health benefits and workers' compensation funds.

There was no significant reduction in insurance coverage from coverage in the prior year by category. The County purchases commercial insurance for claims in excess of coverage provided by each Fund and for all other risks of loss. Settled claims resulting from general liability exposure have not exceeded this commercial coverage in any of the past ten fiscal years. As of September 30, 2009 the claims liability of \$ 575,247 and \$ 56,131 are reported in the internal service funds. Changes in the respective funds claims liability amount for 2000 through 2009 fiscal years were:

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

**Webb County Employees' Health Benefits Fund**

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2000	330,658	4,073,510	(4,042,243)	361,925
2001	361,925	3,903,435	(3,914,680)	350,680
2002	350,680	3,986,143	(3,815,008)	521,815
2003	521,815	4,972,824	(5,081,217)	413,422
2004	413,422	6,265,616	(6,169,408)	509,630
2005	509,630	6,898,030	(6,503,852)	903,808
2006	903,808	5,777,073	(6,124,990)	555,891
2007	555,891	7,143,918	(7,251,347)	448,462
2008	448,462	7,610,542	(7,441,254)	617,750
2009	617,750	7,856,290	(7,898,792)	575,247

**Webb County Workers' Compensation Reserve Fund**

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2000	16,979	612,703	(573,828)	55,854
2001	55,854	750,234	(737,226)	68,862
2002	68,962	646,695	(601,534)	114,123
2003	114,023	234,081	(316,298)	31,806
2004	31,806	1,021,409	(981,155)	72,060
2005	72,060	190,984	(263,472)	95,920
2006	95,920	762,013	(805,039)	52,894
2007	52,894	644,455	(622,031)	75,318
2008	75,318	370,300	(399,040)	46,578
2009	46,578	505,683	(496,130)	56,131

The risk liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which require that a liability be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The short term liability is \$ 615,692 for the employees' health benefits fund and \$ 370,132 for the workers compensation reserve fund. The long term liability is \$ 308,375 for the workers compensation reserve fund. Changes in the respective funds reserve amount in the fiscal year were as follows:

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

**Webb County Employees' Health Benefits Fund**

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2000	615,692	- 0 -	- 0 -	615,692
2001	615,692	- 0 -	- 0 -	615,692
2002	615,692	- 0 -	- 0 -	615,692
2003	615,692	- 0 -	- 0 -	615,692
2004	615,692	- 0 -	- 0 -	615,692
2005	615,692	- 0 -	- 0 -	615,692
2006	615,692	- 0 -	- 0 -	615,692
2007	615,692	- 0 -	- 0 -	615,692
2008	615,692	- 0 -	- 0 -	615,692
2009	615,692	- 0 -	- 0 -	615,692

**Webb County Workers' Compensation Reserve Fund**

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2000	217,160	254,049	- 0 -	471,209
2001	471,209	258,272	- 0 -	729,481
2002	729,481	15,409	- 0 -	744,890
2003	744,890	(158,358)	- 0 -	586,532
2004	586,532	455,442	- 0 -	1,041,974
2005	1,041,974	(360,302)	- 0 -	681,672
2006	681,672	144,212	- 0 -	825,884
2007	825,884	(49,605)	- 0 -	776,279
2008	776,279	(110,397)	- 0 -	665,882
2009	665,882	12,625	- 0 -	678,507

**G. COMMITMENTS AND CONTINGENCIES**

In addition to the mentioned claims and judgments liabilities, if the County would cancel its health insurance policy it would be liable an estimated \$ 1,430,075. This amount includes \$ 106,473 in administration fees and \$ 1,323,602 in runoff medical, prescriptions and dental claims. This event



**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

is not considered probable; and therefore, is not accrued in the Employees' Health Benefits Internal Service Fund.

The County has several purchase commitments outstanding at September 30, 2009. These commitments are as follows:

General Fund	\$ 32,164
Special Revenue Funds	175,257
Capital Projects Funds	234,151
<b>Total</b>	<b>\$ <u>441,572</u></b>

The County is subject to various litigation and claims (some of which are for substantial amounts) arising out of the course of its operations. The County Attorney and independent counsel assisting with several cases have reviewed the cases to arrive at estimates of the range of potential loss, if any, to the County. Loss contingencies considered probable were immaterial and required no accrual.

The County is the recipient of federal and state financial assistance and is subject to various laws and regulations governing the use of this funding. If the grantor agencies determine such programs were not operated in accordance with the related laws and regulations the County could be required to refund assistance received for such ineligible expenditures. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although the County expects such amount, if any, to be immaterial.

While the results of lawsuits or other proceedings cannot be predicted with certainty, the administration does not believe these matters will have a material adverse effect on the County's financial position.

**Arbitrage Rebate Liability**

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earning on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County's has a cumulative negative rebate amount for its bonds and no liability was recorded at September 30, 2009 for the governmental activities in the government-wide financial statements.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

**H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE**

<u>Program or Source</u>	<u>CFDA Contract Number</u>	<u>Total Grant or Entitlement</u>
State of Texas, 77 <sup>th</sup> Regular Legislature's Session		
Texas Task Force on Indigent Defense - Formula Grant		111,874
Texas Department of Family and Protective Services		
Title IV-E County Legal Services To Foster Care Children	23358109	100,000
Texas Department of Family and Protective Services		
Title IV Child Welfare Services Contract	23358108	12,000

**Texas Task Force on Indigent Formula Grant**

The purpose of this grant is to assist the County in the implementation of the provisions of the Fair Defense Act and the improvement of the indigent criminal defense services. The grant revenue earned through the fiscal year was \$ 83,905.

**Texas Department of Family and Protective Services Title IV-E County Legal Services to Foster Care for Children**

The purpose of this grant is to provide fair, adequate, and expeditious judicial determinations regarding children eligible for services under subtitle IV-E of the Social Security Act, including the training of county staff in areas necessary for the administration of this portion of the state IV-E plan. The grant revenue earned through the fiscal year was \$ 111,038.

**Title IV Child Welfare Service Contract**

The purpose of this grant is to provide financial assistance for foster care maintenance payments, administrative, and training expenses related to foster care and adoption. The grant revenue earned through the fiscal year was \$ 6,107.

**I. OTHER POST RETIREMENT HEALTH CARE BENEFITS**

**1. PLAN DESCRIPTION**

The Employee Retiree Insurance Trust Fund is a single-employer define benefit plan that provides medical and dental coverage administered by Blue Cross Blue Shield of Texas for eligible employees and retired employees under the age of 65 and their dependents. In addition, eligible retirees over the age of 65 may enroll in County Silver Choice, a Medicare supplement program. Employees who meet one of the following are eligible to participate in the plan; must not already retired from the county, must have four years of continuous employment with the county prior to

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

retirement, must be covered as an active employee under the county health insurance plan at the time of retirement and the employee must meet one of the additional criteria:

- a) Age 59 plus 8 years of county employment, or
- b) Obtain rule of 75, based on government employment with the State of Texas, a Texas County, or a Texas City of which a minimum of six years of employment must be with the county,
- c) Twenty years of employment with the county.

The report may be obtained by writing to Webb County Auditor, 1110 Washington Suite 201, Laredo, Texas 78040 or by calling (956) 523-4016.

## **2. FUNDING POLICY**

The contribution requirements of plan members and the county are established and may be amended by the Court subject to funding availability at the beginning of each budget year. Cost to retirees younger than 59 years of age up to the age of 64 is \$100 per month and cost for dependent coverage is \$200. The retiree's cost at age 65 (silver choice) is 100% less \$100 county contribution and 100% cost coverage.

## **3. ANNUAL OPEB COST & NET OPEB OBLIGATION**

The Webb County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determine in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of Webb County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the plan.

<b>ANNUAL OPEB COST AND NET OPEB OBLIGATION</b>			
	<b>Fiscal Year Ending</b>		
	<b>9/30/2007</b>	<b>9/30/2008</b>	<b>9/30/2009</b>
Normal Cost	380,958	380,958	237,113
Minimum Amortization of Unfunded Actuarial Liability	193,124	193,124	183,541
Interest Adjustment to Year-end	28,704	28,704	15,564
Annual Required Contribution	602,786	602,786	436,218
ARC adjustment	-	(14,410)	(27,027)
Interest Adjustment to Net OPEB Obligation	-	22,835	34,859
OPEB Cost	602,786	611,211	444,050
Net OBEB Obligation as of the Beginning of Year	-	456,706	942,128
Employer Contribution Made for the Year	146,080	125,789	164,195
Increase (Decrease) in the Net OPEB Obligation	456,706	485,422	279,855
Net OBEB Obligation as of the End of Year	456,706	942,128	1,221,983
Total Expenses	198,088	188,675	240,291
Retiree Contribution	52,008	62,886	76,095
Net Employer Contributions	146,080	125,789	164,195

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the OPEB obligation for 2009 through 2007 were as follows:

<u>Fiscal Year End</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
9/30/2007	602,786	24.2%	456,706
9/30/2008	608,962	20.6%	942,128
9/30/2009	444,050	37.0%	1,221,983

The Employees' Retiree Insurance Trust Fund for other postemployment employees' benefits obligation was funded as of September 30, 2007 through 2009. The OPEB obligation is not reported in the government-wide statement of net assets.

<b>FUNDED STATUS AND FUNDING PROGRESS</b>		
Actuarial Valuation Date	October 1, 2006	October 1, 2008
Actuarial Value of Assets	-	-
Actuarial Accrued Liability	5,793,707	6,634,806
Unfunded Actuarial Liability	5,793,707	6,634,806
Funded Ratio	0.0%	0.0%
Annualized Covered Payroll	40,532,657	4,285,100
Ratio of Unfunded Actuarial Liability to		
Annual Covered Payroll	14.3%	15.0%
Actuarial Cost Method	Unit Credit	Entry Age
Amortization Method	Level % of Pay	Level % of Pay
Amortization Period	30 years	30 years

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, would present multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

**4. ACTUARIAL METHODS AND ASSUMPTIONS**

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

<b>Actuarial Valuation Methods and Assumptions</b>	
<b>Actuarial Valuation Date</b>	October 1, 2008
<b>Actuarial cost method</b>	Entry Age Method
<b>Asset valuation method</b>	No Net Asset as of the Valuation Date "pay as you go"
<b>Amortization method</b>	Level percent of payroll
<b>Amortization period in years</b>	30 years - open period
<b>Actuarial assumptions:</b>	
<b>Discount rate</b>	3.70%
<b>Payroll</b>	Aggregate 5% increase per year
<b>Claim costs</b>	For self insured plans, derived from actual plan experience, trended to the valuation date and adjusted for the risk characteristics of the covered group
<b>Expenses</b>	Administration \$47.20 pepm Stop Loss Premiums Specific \$23.68 pepm Aggregate \$ 3.40 pepm
<b>Medical Trend</b>	see below
<b>Mortality</b>	RP-2000 Combined Health tables, male and female
<b>Employee turnover</b>	Derived from County experience Average rate is 16.3%
<b>Employee retirements</b>	A derivative of the TCDRS retirement rates, from the 2005 annual report, adjusted to reflect County experience
<b>Participation by future retirees</b>	50% of eligible retirees
<b>Dependent status: current retirees</b>	Current status is assumed to persist in all future years, except that dependent children are not assumed after the later of age 63 or three years after the valuation date.
<b>Dependent status:</b>	Spouse covered; 8%
<b>future retirees</b>	Average children per retiree: .2
<b>Spouse age for future retirees</b>	Husbands are assumed to be two years older than wives.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2009**

REQUIRED SUPPLEMENTARY INFORMATION							
SCHEDULES OF FUNDING PROGRESS							
Actuarial Valuation	Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentag e of Covered Payroll
10/1/2006		-	5,793,707	5,793,707	0.0%	40,532,657	14.3%
10/1/2008		-	6,634,806	6,634,806	0.0%	44,285,100	15.0%

The County does not have incentives for voluntary terminations (early-retirement incentives) benefits as required for reporting with portions of GASB Statement No. 47, Accounting for Termination Benefits except for the post employment benefit insurance offered to County's retiree.

**Webb County, Texas**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For Year Ended September 30, 2009**

	Budgeted Amounts		Actual Amounts,	Variance with
	Original	Final	Budgetary Basis	Final Budget Positive (Negative)
<b>REVENUES</b>				
Property Taxes	\$ 49,463,533	49,463,533	47,787,623	(1,675,910)
Sales and Miscellaneous Taxes	13,724,000	13,724,000	12,114,876	(1,609,124)
Fines and Forfeits	655,700	655,700	427,586	(228,114)
Intergovernmental	2,842,316	2,842,316	2,157,719	(684,597)
Charges for Services	4,758,320	4,758,320	4,932,184	173,864
Investments Earnings	827,000	827,000	253,580	(573,420)
Miscellaneous	363,025	363,025	591,907	228,882
Total Revenues	\$ 72,633,894	72,633,894	68,265,475	(4,368,419)
<b>EXPENDITURES</b>				
Current:				
General Government	\$ 18,221,403	18,773,995	16,661,459	2,112,536
Public Safety	10,521,306	10,098,127	9,891,932	206,195
Justice System	22,963,568	22,757,700	21,050,886	1,706,814
Health And Human Services	4,855,301	4,699,545	4,595,331	104,214
Infrastructure And Environmental Services	179,684	176,434	165,680	10,754
Corrections and Rehabilitation	13,592,661	13,624,521	13,140,025	484,496
Community and Economic Development	2,339,561	2,287,526	2,147,369	140,157
Capital Outlay		8,350	8,350	
Total Expenditures	\$ 72,673,484	72,426,198	67,661,032	4,765,166
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(39,590)	207,696	604,443	396,747
Other Financing Sources (Uses):				
Transfers In	\$ 745,000	745,000	745,000	
Transfers Out	(710,030)	(957,316)	(957,316)	
Sale of Capital Assets	6,000	6,000	220	(5,780)
Total Other Financing Sources (Uses)	\$ 40,970	(206,316)	(212,096)	(5,780)
Net Change in Fund Balances	\$ 1,380	1,380	392,347	390,967
Fund Balances - Beginning, Restated			12,638,715	
Fund Balances - Ending			\$ 13,031,062	



**Webb County, Texas**  
**Notes to Required Supplementary Information**  
**September 30, 2009**

**BUDGETARY INFORMATION** - Operating budgets for the General Fund, Special Revenues Funds, and the Debt Service Fund are adopted each year for these governmental funds as well as the County's proprietary funds. These budgets are prepared under the same modified accrual basis used to reflect actual revenues and expenditures.

The County's adopted budget encompasses all current County funds existing at the time the annual budget is adopted. However, grant awards representing state and/or federal funding sources included in the special revenues and capital projects funds are based on their grant period or financial project-length. Grant awards are initially approved by the Commissioners' Court for the grants' special terms and conditions for contractual performance. All subsequent budget amendments are approved by the various granting agencies' governing bodies during the fiscal year and by the Court. In addition to the agencies' governing bodies and the Court, the Board of District Judges also approves amendments for the Community Justice Assistance Division grants for the Adult Probation and Texas Juvenile Probation Commission grants for the Juvenile Probation special revenue funds.

To establish the budgetary data reflected in the financial statements the County follows the procedures set forth by Chapter 111 "County Budget" of the Texas Local Government Code (Code). The County Judge (Judge) serves as the Budget Officer for the Commissioners' Court (Court), the governmental body of the County. The Judge requests that each elected official and department head submit a revenue and expense budget. After reviewing the submitted budgets with the appropriate elected official or department head the Judge estimates the property taxes necessary to be levied and collected; thereafter, with the assistance of the County Auditor (Auditor), the Judge prepares proposed budgets for Governmental, Proprietary and Fiduciary Funds. These proposed budgets encompass all the proposed revenues and expenditures for the subsequent fiscal year; seldom is the proposed budget balanced from the undesignated fund balance.

Once the proposed budgets are completed and balanced, it is filed by July 31<sup>st</sup> with the County Clerk for public and taxpayer inspection. The Court also holds public hearings regarding the proposed budgets wherein the Court may increase or decrease the budgeted revenues and expenditures for the various departments and/or funds according to a majority vote. After final approval of the budgets, the Court may levy taxes only in accordance with the budget and appropriate estimated expenditures only in strict compliance with the budget.

During the fiscal year, the Court is authorized to adopt revisions to the budget only after public notice has been given. These revisions are usually between expenditures line items or departments. The Code also stipulates that the Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and

attention; this situation has seldom occurred. Insofar as federal and state assistance funds, the Court considers budget amendments only after the funding agency's prior approval.

The Auditor is responsible for monitoring expenditures of the various funds and departments to prevent expenditures from exceeding line item appropriations. Budgetary controls exist at the departmental level based on their expenditure line items and are monitored through the County's financial system. On a monthly basis, the Auditor reports budgeted and actual revenues and expenses for all funds and informs the Court on any other notes of special financial interest.

Also adopted by the Court through the budget proceedings are the "Personnel General Orders" which delineate personnel positions granted by department and fund and the "Operational General Order", which details financial processing procedures for the fiscal year regarding immediate and non-immediate payments. We note that the County payroll clearing fund does not require a budget nor does election contract services as per the State's Election Code; however, a budget is reported for the purposes of expected contractual service revenues and available fund balance.

In total, the operating budgeted amounts reflected in the financial statements represent the final budget as amended by the Court at fiscal year end.

Function/Program	Budgeted Amounts		Budget Amendments 2009 FY
	Original	Final	
General Fund			
General Government	\$ 18,221,403	18,773,995	552,592
Public Safety	10,521,306	10,098,127	(423,179)
Justice System	22,963,568	22,757,700	(205,868)
Health and Human Services	4,855,301	4,699,545	(155,756)
Infrastructure and Environmental Services	179,684	176,434	(3,250)
Corrections and Rehabilitation	13,592,661	13,624,521	31,860
Community and Economic Development	2,339,561	2,287,526	(52,035)
Capital Outlay		8,350	8,350
Total Expenditures	<u>\$ 72,673,484</u>	<u>72,426,198</u>	<u>(247,286)</u>

The General Fund's original expenditure budget of \$73,383,514 includes transfers out (other financing uses) of \$710,030. This consists of \$475,000 for debt service and operations for the Water Utility Fund, \$25,000 for personnel cost and operations for the Webb County Records Management & Preservation Fund and \$210,030 for the General Fund debt service requirements for capital leases and the LoanSTAR Program.

Transfers out were increased by \$247,286 from the Operational Reserves of which \$210,748 was for the Maintenance & Construction Fund for the County Commissioners projects and an additional \$36,538 for equipment rental, fuel and equipment repairs for the Water Utility Fund.

In April 2009, the General Fund departments were requested by the Court to reduce operations by 10% to compensate for the decrease in estimated revenues, only one department did not comply with the request. A total of \$1,227,285 was transferred to the General Operating Expenses – Operational Reserves account. As of September 30, 2009, a balance of \$848,611 remained in the operational reserve while personnel and fringe savings remained in the departments' budgets.

Due to the national and regional economic impact to estimated revenues the General Government, Corrections & Rehabilitation and Capital Outlay functions were increased by \$ 552,592; \$ 31,860; and \$8,350 respectively.

General Government utilized some of their fund increase in transferring out an employee from the Management Information System department to the Public Information Officer requiring an additional \$17,679 in funds, \$15,021 was used to increase operations for postage and material & supplies at the Tax Assessor/Collector's office. Corrections and Rehabilitation attributed \$8,788 in pay incentives and related fringe benefits increases for the jail bargaining unit and \$23,772 for inmates' groceries.

These line item transfers were approved by the Court from the other governmental functions (Public Safety, Justice System, Health and Human Services, Infrastructure and Environmental Services and Community and Economic Development) to address the deficits reported by the County Auditor during the second quarter of the fiscal year. The Court also implemented a personnel hiring and salary increase freeze for the rest of the fiscal year, only one department was allowed a salary increase in the first month of the fiscal year.

Although the following functions had surplus to offset the other General Operation deficits some departments required relief from other departmental savings within their respective functions:

**Public Safety** – The Sheriff's Mirando Sub-Station and Constable Pct #3 required increases for payroll incentives and related fringe benefits of \$3,811 and \$6,188 respectively.

**Justice System** – The 111<sup>th</sup> Judicial District Court required \$5,148 for payroll incentives and fringe benefits. County Court of Law# 1 required \$ 42,395 for two warrant peace officers transferred from public safety. Justice of Peace Precinct #4 was authorized an increase of \$8,000 for salaries in October 2008 but only required \$380 due to payroll saving from vacancies within the department during the fiscal year. The Law Library also required \$2,078 additional funding for book and subscriptions.

**Health and Human Services** – Indigent Health Care required \$6,830 for additional burial expenditures whereas an increase of \$600 was necessary for Animal Damage Control contract obligations.

**Community and Economic Development** – El Cenizo and Bruni Community Centers required \$4,486 and \$890 additional funding for utilities.

The Internal Service Fund also required Court approval for transfers as follows: \$616,192 was transferred from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit Fund to cover the fund's deficit. This is the fifth consecutive year the Worker's Compensation Reserve Fund has funded the Webb County Employee's Health Benefit Fund shortfall.

Also approved was a \$531,098 total transfer from the Worker's Compensation Reserve Fund to the Webb County Employees' Retiree Insurance Fund. As the County implemented Governmental Accounting Standard Board Statement 45 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pension an additional \$53,098 from the original \$478,000 budget was required.

Overall, budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (that have been adjusted for authorized revisions of the annual budgets during the year).

Governmental Funds	Estimated Revenues		Appropriations	
	Original Adopted Budget	Final Revised Budget	Original Adopted Budget	Final Revised Budget
Major Funds				
General Fund	\$ 73,384,894	73,384,894	73,383,514	73,383,514
Nonmajor Governmental Funds	62,075,029	79,543,650	73,093,218	98,982,027
Total	\$ 135,459,923	152,928,544	146,476,732	172,365,541

Encumbrances outstanding at year-end do not represent Generally Accepted Accounting Principles (GAAP) expenditures or liabilities but represent budgetary accounting controls. All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and contracts (encumbrance) issued for goods and services not received at year-end.

The actual results of operations are presented in accordance with GAAP, and the County's accounting policies do not recognize encumbrances as expenditures until the period in which the goods and services are actually received and a liability is incurred. All encumbrances lapse at the end of year. At year-end all outstanding encumbrances are presented as purchase order commitments.

**GOVERNMENTAL FUNDS**  
**Major Fund**

**WEBB COUNTY FUNDS**

**GENERAL FUND**

The general fund is the chief operating fund of the County. Webb County adopts annual appropriated budget for its general fund. A detailed budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Revenues**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts,	Variance With
	Original	Final	Budgetary Basis	Final Budget
				Positive
				(Negative)
REVENUES				
Property Taxes:				
Ad Valorem - Current	\$ 46,263,533	46,263,533	44,260,466	(2,003,067)
Ad Valorem - Delinquent	2,200,000	2,200,000	2,450,568	250,568
Penalty And Interest	1,000,000	1,000,000	1,076,589	76,589
Total Property Taxes	49,463,533	49,463,533	47,787,623	(1,675,910)
Sales And Miscellaneous Taxes:				
General Sales Tax	13,315,000	13,315,000	11,722,947	(1,592,053)
Mixed Drink Tax	340,000	340,000	323,349	(16,651)
Bingo Tax	69,000	69,000	68,580	(420)
Total Sales and Miscellaneous Taxes	13,724,000	13,724,000	12,114,876	(1,609,124)
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision	10,000	10,000	12,976	2,976
Justice Of The Peace, Precinct 1, Place 1	65,900	65,900	39,105	(26,795)
Justice Of The Peace, Precinct 1, Place 2	55,000	55,000	21,783	(33,217)
Justice Of The Peace, Precinct 2, Place 1	21,400	21,400	16,484	(4,916)
Justice Of The Peace, Precinct 2, Place 2	27,400	27,400	12,313	(15,087)
Justice Of The Peace, Precinct 3	30,000	30,000	13,456	(16,544)
Justice Of The Peace, Precinct 4	135,500	135,500	33,250	(102,250)
Drug Court	150,000	150,000	92,878	(57,122)
Bond Forfeitures:				
County Clerk	90,500	90,500	79,938	(10,562)
District Clerk	70,000	70,000	105,403	35,403
Total Fines And Forfeits	655,700	655,700	427,586	(228,114)
Intergovernmental Revenues:				
Federal Prisoners-Jail	1,901,466	1,901,466	1,387,930	(513,536)
State Comptroller Administrative Fee	230,500	230,500	179,534	(50,966)
Prisoners Revenue-Juveniles	200	200		(200)
Judicial State Fund	223,250	223,250	202,410	(20,840)
Refunds	54,900	54,900		(54,900)
Indigent Health Care Relief	200,000	200,000	186,794	(13,206)
Grant Revenue	232,000	232,000	201,051	(30,949)
Total Intergovernmental	2,842,316	2,842,316	2,157,719	(684,597)
Charges for Services:				
Tax Assessor / Collector	1,274,000	1,274,000	2,367,127	1,093,127
Treasurer	1,500	1,500	716	(784)
County Clerk	1,515,400	1,515,400	990,634	(524,766)

(continued on next page)

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Revenues**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts,	Variance With
	Original	Final	Budgetary Basis	Final Budget
				Positive
				(Negative)
REVENUES				
Charges for Services (continued)				
District Clerk	862,000	862,000	797,713	(64,287)
Sheriff	106,000	106,000	123,218	17,218
Constable Precinct 1	10,400	10,400	7,165	(3,235)
Constable Precinct 2	1,000	1,000	1,404	404
Constable Precinct 3	300	300	210	(90)
Constable Precinct 4	5,000	5,000	2,805	(2,195)
Juvenile Probation	18,300	18,300	12,446	(5,854)
Basic Supervision	19,400	19,400	15,792	(3,608)
Pre Trial Services	50,000	50,000	24,760	(25,240)
Justice Of The Peace, Precinct 1, Place 1	115,750	115,750	35,913	(79,837)
Justice Of The Peace, Precinct 1, Place 2	75,700	75,700	41,640	(34,060)
Justice Of The Peace, Precinct 2, Place 1	80,570	80,570	64,407	(16,163)
Justice Of The Peace, Precinct 2, Place 2	50,800	50,800	30,817	(19,983)
Justice Of The Peace, Precinct 3	15,400	15,400	10,367	(5,033)
Justice Of The Peace, Precinct 4	145,800	145,800	217,370	71,570
Medical Examiner And Morgue	80,000	80,000	85,320	5,320
Indigent Health Care Services	331,000	331,000	102,360	(228,640)
Total Charges for Services	4,758,320	4,758,320	4,932,184	173,864
Investment Earnings	827,000	827,000	253,580	(573,420)
Total Investment Earnings	827,000	827,000	253,580	(573,420)
Miscellaneous Revenue:				
Rents	28,625	28,625	27,959	(666)
Court Center Fiscal Fee	12,000	12,000	6,339	(5,661)
Refunds	5,000	5,000	74,076	69,076
Payment In Lieu Taxes From U.S.			210,748	210,748
Telephone Commissions	175,000	175,000	109,315	(65,685)
Administrative Fee, Water	25,000	25,000	25,000	
Administrative Fees JJAEP	109,300	109,300	98,023	(11,277)
Note Proceeds	6,000	6,000	28,905	22,905
Other	2,100	2,100	11,542	9,442
Total Miscellaneous Revenue	363,025	363,025	591,907	228,882
TOTAL REVENUES	\$ 72,633,894	72,633,894	68,265,475	(4,368,419)

Concluded

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>GENERAL GOVERNMENT:</b>				
<b>Commissioners Court</b>				
Wages And Fringe Benefits	\$ 100	100		100
<b>Total Commissioners Court</b>	100	100		100
<b>County Judge's Office</b>				
Wages And Fringe Benefits	576,116	576,116	555,790	20,326
Administrative Travel	15,000	15,000	11,867	3,133
Postage	1,800	1,800	1,797	3
Dues And Memberships	40,000	42,500	41,683	817
Books And Subscriptions	1,250	850		850
Training And Education	1,000			
Fuel And Lubricants	2,000	1,000		1,000
Materials And Supplies	19,000	18,500	14,590	3,910
Goods for Public Events	2,500	2,500	2,230	270
Repairs And Maintenance Equipment	4,940	2,940	908	2,032
Repairs And Maintenance Vehicles	1,000	1,000	59	941
<b>Total County Judge's Office</b>	664,606	662,206	628,924	33,282
<b>Commissioner Precinct 1</b>				
Wages And Fringe Benefits	234,876	234,876	227,156	7,720
Administrative Travel	5,000	4,993	3,431	1,562
Postage	200	200		200
Training And Education	2,000	1,430	200	1,230
Materials And Supplies	5,000	5,007	4,954	53
Goods for Public Events	2,500	2,500	2,494	6
Repairs And Maintenance Vehicles	1,000			
<b>Total Commissioner Precinct 1</b>	250,576	249,006	238,235	10,771
<b>Commissioner Precinct 2</b>				
Wages And Fringe Benefits	171,917	171,917	168,482	3,435
Administrative Travel	5,000	5,000	5,000	
Postage	200	200	168	32
Training And Education	2,000	1,300	1,300	
Materials And Supplies	5,000	4,500	2,783	1,717
Goods for Public Events	2,500	2,500	1,424	1,076
Repairs And Maintenance Vehicles	1,000	630	160	470
<b>Total Commissioner Precinct 2</b>	187,617	186,047	179,317	6,730
<b>Commissioner Precinct 3</b>				
Wages And Fringe Benefits	171,917	171,917	166,511	5,406
Administrative Travel	5,000	5,000	4,862	138
Postage	200	100		100
Training And Education	2,000	1,000	768	232
Materials And Supplies	5,000	5,000	4,965	35
Goods for Public Events	2,500	2,030	1,215	815
Repairs And Maintenance Vehicles	1,000	1,000		1,000
<b>Total Commissioner Precinct 3</b>	187,617	186,047	178,321	7,726
<b>Commissioner Precinct 4</b>				
Wages And Fringe Benefits	158,139	158,139	156,113	2,026
Administrative Travel	5,000	5,000	1,558	3,442

Continued



**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Commissioner Precinct 4 - Continued				
Postage	200	50		50
Training And Education	2,000	2,000	688	1,312
Materials And Supplies	5,000	4,030	3,376	654
Goods for Public Events	2,500	2,350	1,420	930
Repairs And Maintenance Vehicles	1,000	700		700
Total Commissioner Precinct 4	173,839	172,269	163,155	9,114
Radio Communications				
Wages And Fringe Benefits	152,740	152,740	151,943	797
Administrative Travel	700			
Office Supplies	850	850	850	
Postage	150	150	34	116
Dues And Memberships	300	300	199	101
Training And Education	200			
Equipment Rental	300			
Fuel And Lubricants	2,600	2,600	1,430	1,170
Materials And Supplies	900	900	877	23
Repairs And Maintenance Equipment	1,800	1,642	1,580	62
Repairs And Maintenance Vehicles	800	1,298	683	615
Total Radio Communications	161,340	160,480	157,596	2,884
Administrative Services				
Wages And Fringe Benefits	577,778	577,778	535,514	42,264
Administrative Travel	9,500	5,606	5,605	1
Postage	3,000	2,761	2,633	128
Dues And Memberships	1,200	190	190	
Books And Subscriptions	850	534	533	1
Training And Education	3,000	1,731	1,731	
Equipment Rental	5,100	1,910	1,909	1
Property Casualty Liability	725,000	592,246	592,246	
Bonds And Insurance	5,000	8,889	8,889	
Loss Control Consultant	3,000			
Fuel And Lubricants	3,000	239	239	
Materials And Supplies	10,000	14,078	13,879	199
Minor Apparatus And Tools	5,000	2,229	2,083	146
Repairs And Maintenance Equipment	5,000	3,732	3,731	1
Repairs And Maintenance Vehicles	500	76	76	
Software	1,000			
Health Education Programs	6,500	5,537	4,910	627
Health Fair Month	10,000	6,302	4,386	1,916
Safety Education Program	8,000	6,287	3,993	2,294
Emergency Management	10,000			
Claims Paid - Property	375,000	(292,956)	(198,970)	(93,986)
Claims Paid - Property - Building And Maintenance		4,994	4,994	
Claims Paid - Property - Bruni Community Center		3,391		3,391
Claims Paid - Property - C.A.A.		32,118	32,117	1
Claims Paid - Property - CCL2		26,094	26,094	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)	
Original	Final			
<b>GENERAL GOVERNMENT:</b>				
<b>Administrative Services - Continued</b>				
Claims Paid - Property - Commissioner Prec. 3	626	626		
Claims Paid - Property - Constable	5,094	5,093		1
Claims Paid - Property - CSCD	935	934		1
Claims Paid - Property - DA	3,364	3,000		364
Claims Paid - Property - DENTC		49,878		(49,878)
Claims Paid - Property - Courthouse	15,875	15,875		
Claims Paid - Property - Head Start	11,261	11,261		
Claims Paid - Property - IHCS	668	668		
Claims Paid - Property- Juvenile	1,418	1,418		
Claims Paid - Property- LV	129	129		
Claims Paid - Rain Damage 2008	252,378	252,378		
Claims Paid - Property- Medical	1,932	1,932		
Claims Paid - Property- MIS	21,356	21,356		
Claims Paid - Property- P & G	100	100		
Claims Paid - Property- PLAN	275	275		
Claims Paid - Property- Public Defender	11,494	11,493		1
Claims Paid - Property- Purchasing	6,810	6,809		1
Claims Paid - Property- Road and Bridge	19,765	18,935		830
Claims Paid - Property- Rio Bravo	275	275		
Claims Paid - Property- SH	7,240	3,620		3,620
Claims Paid - Property- Medical	122,302	122,301		1
Claims Paid - Property- Tax Office	202,126	202,126		
Claims Paid - Property- Vandalism	198	198		
<b>Total Administrative Services</b>	<b>1,767,428</b>	<b>1,689,387</b>	<b>1,777,462</b>	<b>(88,075)</b>
<b>Civil Service Commission</b>				
Administrative Travel	7,500			
Dues And Memberships	2,500			
Books And Subscriptions	2,500	654	654	
Materials And Supplies	2,500	3,911	3,911	
<b>Total Civil Service Commission</b>	<b>15,000</b>	<b>4,565</b>	<b>4,565</b>	
<b>Vehicle Maintenance</b>				
Wages And Fringe Benefits	629,857	629,857	622,562	7,295
Uniforms	6,000	874	873	1
Fuel And Lubricants	80,000	80,000	(11,275)	91,275
Materials And Supplies	5,500	4,000	3,753	247
Minor Apparatus And Tools	8,000	1,876	1,194	682
Repairs And Maintenance Equipment	10,000	883	115	768
Repairs And Maintenance Fuel System	6,000	15,117	15,117	
Repairs And Maintenance Vehicles	12,000	12,000	5,520	6,480
<b>Total Vehicle Maintenance</b>	<b>757,357</b>	<b>744,607</b>	<b>637,859</b>	<b>106,748</b>
<b>General Operations</b>				
Bank Charges	5,000			
Telephone	365,000	33,281	30,542	2,739
Telephone / Maintenance		301,619	301,619	
Cell Phones		44,388	44,387	1
New Equipment And Service		4,449	4,449	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

	2009			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts, Budgetary Basis	Final Budget Positive (Negative)
<b>GENERAL GOVERNMENT:</b>				
<b>General Operations - Continued</b>				
311 Cost		37,000	37,000	
Internet		1,039	(765)	1,804
Appraisal District Cost	744,800	744,800	711,528	33,272
Auditing and Accounting	40,000	40,000	32,377	7,623
Professional Services	315,000	238,764	118,279	120,485
Lunacy Costs	50,000	50,000	46,493	3,507
Utilities	1,000,000	944,564	944,158	406
Utilities - Villa Antigua		8,960	8,960	
Operational Reserve		848,611		848,611
IDEO Work Study	10,000	10,000		10,000
<b>Total General Operations</b>	<b>2,529,800</b>	<b>3,307,475</b>	<b>2,279,027</b>	<b>1,028,448</b>
<b>Third Party Contracts</b>				
Sacred Heart Children's	11,250	11,250	11,250	
S.C.A.N. Matching	3,750	3,750	3,750	
American Red Cross	5,000	5,000	5,000	
Boys's & Girls' Club Laredo	18,750	18,750	18,750	
Industrial Development Board	75,000	75,000	75,000	
STDC (Elderly Nutrition Program)	43,750	43,750	43,750	
Crime Stoppers	1,500	1,500	1,500	
Laredo Regional Food Bank	7,500	7,500	7,500	
Webb County Soil & Water Conserv.	5,000	5,000	5,000	
Bethany House	12,500	12,500	12,500	
Laredo Webb Co. Food Bank	18,750	18,750	18,750	
Children's International	65,000	65,000	65,000	
Boy Scouts of America	3,750	3,750	3,750	
Litracy Volunteer of America	1,200	1,200	1,200	
Casa Misericordia	15,000	15,000	15,000	
Habitat For Humanity	15,000	15,000	15,000	
Border Region MHMR	100,000	100,000	100,000	
BEST	2,000	2,000	2,000	
CASA	3,750	3,150		3,150
STCADA	26,300	26,300	26,300	
Safe Haven Program	80,000	80,000	80,000	
Kids Café	35,000	35,000	35,000	
Avanche	5,000	5,000	5,000	
Area Health Education Center	15,000	15,000	15,000	
<b>Total Third Party Contracts</b>	<b>569,750</b>	<b>569,150</b>	<b>566,000</b>	<b>3,150</b>
<b>Grant Matching</b>				
Rural Transportation Fund 980	45,000	45,000	42,670	2,330
Meals On Wheels Fund 952	50,000	50,000	36,284	13,716
Social Services Fund 902	35,000	35,000	5,365	29,635
Elderly Nutrition Fund 955	100,000	115,000	105,890	9,110
C.S.B.G. Fund 920	269,000	254,000	108,321	145,679
Laredo Auto Theft Task	48,459	48,459	47,559	900
Narcotics Task Force DEA	25,000	25,000	25,000	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

	2009		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
<b>GENERAL GOVERNMENT:</b>				
<b>Grant Matching - Continued</b>				
Laredo Financial TaskForce 295	20,000	20,000	9,090	10,910
SHCtr Capacity Building	173,533	173,533	153,278	20,255
Border Project TJPC-B-2	20,000	20,000	19,751	249
Juvenile Accountability	1,853	1,853	645	1,208
Progressive Sanct TJPC-K	200,000	200,000	194,676	5,324
New Progressive Sanct TJPC-O	17,500	17,500	17,196	304
Intensive Community Based	3,800	3,800		3,800
VOCA-Victim Services Coordinator	7,150	7,150		7,150
Bullet Proof Vest	20,000	20,000	7,325	12,675
Indigent Defense Juvenile	20,000	20,000		20,000
Juvenile Defenders Unit G	82,855	82,855	80,291	2,564
<b>Total Grant Matching</b>	<b>1,139,150</b>	<b>1,139,150</b>	<b>853,341</b>	<b>285,809</b>
<b>Management Information Systems</b>				
Wages And Fringe Benefits	835,073	816,964	796,126	20,838
Office Supplies	2,000	2,000	971	1,029
Postage	400	400	74	326
Dues And Memberships	400	400		400
Books And Subscriptions	38,000	38,000	34,208	3,792
Training And Education	13,900	13,900	12,747	1,153
Fuel And Lubricants	1,000	1,000	909	91
Materials And Supplies	10,000	10,000	9,947	53
Production Supplies	5,000	5,000	4,465	535
Minor Apparatus And Tools	10,000	10,000	7,141	2,859
Repairs And Maintenance Equipment	255,000	219,190	164,099	55,091
Repairs And Maintenance Software	260,000	260,000	240,665	19,335
Repairs And Maintenance Audio And Video	22,400	22,400	21,344	1,056
<b>Total Management Information Systems</b>	<b>1,453,173</b>	<b>1,399,254</b>	<b>1,292,696</b>	<b>106,558</b>
<b>Public Information Office</b>				
Wages And Fringe Benefits	66,741	84,850	84,040	810
Administrative Travel	2,000	763	763	
Car Allowance	1,200	1,200	1,200	
Postage	50	50	44	6
Books And Subscriptions	150	150	150	
Materials And Supplies	400	1,707	1,493	214
Repairs And Maintenance Equipment	500			
<b>Total Public Information Office</b>	<b>71,041</b>	<b>88,720</b>	<b>87,690</b>	<b>1,030</b>
<b>County Treasurer's Office</b>				
Wages And Fringe Benefits	746,593	746,593	701,103	45,490
Administrative Travel	5,000	2,300	2,273	27
Local Mileage	150	150	126	24
Postage	5,000	5,850	5,641	209
Dues And Memberships	300	300	300	
Books And Subscriptions	300	35	35	
Training And Education	2,500	1,104	1,103	1
Equipment Rental	3,000	2,600	2,365	235

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
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**General Fund**  
**For The Year Ended September 30, 2009**

	2009		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
<b>GENERAL GOVERNMENT:</b>				
<b>County Treasurer's Office - Continued</b>				
Materials And Supplies	20,000	20,736	20,717	19
Repairs And Maintenance Equipment	3,000	3,100	3,095	5
<b>Total County Treasurer's Office</b>	<b>785,843</b>	<b>782,768</b>	<b>736,758</b>	<b>46,010</b>
<b>County Auditor's Office</b>				
Wages And Fringe Benefits	1,519,555	1,510,167	1,421,339	88,828
Administrative Travel	7,000	7,000	695	6,305
Local Mileage	500	500	137	363
Postage	800	800	708	92
Dues And Memberships	2,500	2,500	2,425	75
Books And Subscriptions	2,500	2,500	2,009	491
Training And Education	18,000	18,000	7,774	10,226
Professional Services	13,000	5,350	5,350	
Materials And Supplies	15,200	15,200	12,134	3,066
Repairs And Maintenance Equipment	17,000	17,000	8,045	8,955
<b>Total County Auditor's Office</b>	<b>1,596,055</b>	<b>1,579,017</b>	<b>1,460,616</b>	<b>118,401</b>
<b>Purchasing Agent's Office</b>				
Wages And Fringe Benefits	692,468	686,363	669,839	16,524
Administrative Travel	9,500	7,931	5,471	2,460
Postage	4,000	2,769	1,272	1,497
Advertising	45,000	28,051		28,051
Advertising Employment		4,088	4,087	1
Advertising Legal Notice		12,018	12,018	
Grant Notices		1,109	1,108	1
Non-County Legal Notices		1,204	1,203	1
Training And Education	6,500	1,925	1,925	
Central Stores	20,000	20,000	5,130	14,870
Professional Services /Development	7,500	225	225	
Uniforms	2,500	2,500	2,443	57
Fuel And Lubricants	3,500	3,500	1,101	2,399
Materials And Supplies	23,000	23,000	18,187	4,813
Repairs And Maintenance Equipment	8,800	8,800	5,178	3,622
Repairs And Maintenance Vehicles	1,500	1,500	526	974
<b>Total Purchasing Agent's Office</b>	<b>824,268</b>	<b>804,983</b>	<b>729,713</b>	<b>75,270</b>
<b>Tax Assessor-Collector's Office</b>				
Wages And Fringe Benefits	2,245,293	2,245,293	2,040,415	204,878
Administrative Travel	6,000	3,970	3,195	775
Local Mileage	100			
Postage	76,000	90,362	90,361	1
Advertising	1,500			
Dues And Memberships	500	498	390	108
Books And Subscriptions	2,000	2,000	1,987	13
Training And Education	6,000			
Equipment Rental	25,200	9,506	9,505	1
Professional Services	6,000	4,500	4,208	292
Uniforms	400	157	156	1

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
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**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Tax Assessor-Collector's Office - Continued				
Fuel And Lubricants	2,600	2,600	1,981	619
Materials And Supplies	45,000	64,850	64,819	31
Minor Apparatus And Tools	7,000	7,000	6,878	122
Repairs And Maintenance Equipment	35,000	45,786	40,238	5,548
Repairs And Maintenance Vehicles	2,000	1,000	931	69
Software	24,150	22,242	22,125	117
Total Tax Assessor-Collector's Office	2,484,743	2,499,764	2,287,189	212,575
Building Maintenance				
Wages And Fringe Benefits	1,737,759	1,737,759	1,616,878	120,881
Administrative Travel	2,000			
Office Supplies	1,500	1,500	1,497	3
Training And Education	3,500	300	281	19
Uniforms	11,000	9,800	9,710	90
Fuel And Lubricants	32,000	29,496	19,855	9,641
Materials And Supplies	10,000	12,569	12,568	1
Minor Apparatus And Tools	10,000	10,000	9,979	21
Repairs And Maintenance Building	220,000	208,600	205,502	3,098
Repairs And Maintenance Equipment	60,000	44,000	43,880	120
Repairs And Maintenance Vehicles	6,000	7,283	6,722	561
Janitorial Supplies	38,000	38,152	35,549	2,603
Landfill Fees	1,000	200	26	174
Capital Outlay		8,350	8,350	
Total Building Maintenance	2,132,759	2,108,009	1,970,797	137,212
Election Administration				
Wages And Fringe Benefits	269,341	269,341	262,681	6,660
Postage	9,100	7,100	6,357	743
Fuel And Lubricants	1,000	500	210	290
Materials And Supplies	5,500	4,700	4,673	27
Repairs And Maintenance Equipment	31,400	15,000	14,565	435
Repairs And Maintenance Vehicles	1,000	700	224	476
Election Expense	152,000	152,000	151,838	162
Total Election Administration	469,341	449,341	440,548	8,793
General Government Expenditures	18,221,403	18,782,345	16,669,809	2,112,536
Less Capital Outlay-All Departments		8,350	8,350	
Total Current General Government Expenditures	\$ 18,221,403	18,773,995	16,661,459	2,112,536
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	4,933,734	4,666,343	4,619,698	46,645
Administrative Travel	13,500	13,528	13,527	1
Office Supplies	22,000	26,200	26,200	
Postage	15,000	11,374	11,373	1
Dues And Memberships	1,000	285	285	
Books And Subscriptions	1,000	1,930	1,930	
Training And Education	22,000	30,374	30,374	
Equipment Rental	15,000	25,982	25,981	1
				Continued

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Sheriff Bargaining Unit - Continued				
Utilities	45,000	54,059	54,059	
Uniforms	65,000	140,279	140,278	1
Fuel And Lubricants	350,000	142,529	142,528	1
Materials And Supplies	40,000	49,592	49,592	
Minor Apparatus And Tools	6,500	11,596	11,595	1
Repairs And Maintenance Buildings	12,500	31,961	31,961	
Repairs And Maintenance Equipment	30,000	31,730	31,730	
Repairs And Maintenance Vehicles	200,000	184,722	184,722	
Canine Expenditures	500	980	979	1
Stray Animal Account	3,000	3,835	3,835	
Narcotics Disposal	25,000	4,176	4,175	1
Forensic Examination	5,000	2,999	2,999	
Total Sheriff Bargaining Unit	5,805,734	5,434,474	5,387,821	46,653
Sheriff Non Bargaining				
Wages And Fringe Benefits	495,006	486,228	486,764	(536)
Total Sheriff Non Bargaining	495,006	486,228	486,764	(536)
Sheriff, Mirando Sub-Station				
Wages And Fringe Benefits	289,282	293,093	275,166	17,927
Total Sheriff, Mirando Sub-Station	289,282	293,093	275,166	17,927
Medical Examiner and Morgue				
Wages And Fringe Benefits	373,887	373,887	338,123	35,764
Administrative Travel	500			
Local Mileage	100			
Office Supplies	2,000	1,985	1,985	
Postage	800	651	650	1
Dues And Memberships	300	300	300	
Books And Subscriptions	500			
Training And Education	3,500	1,341	1,341	
Equipment Rental	260			
Professional Services	25,000	27,004	26,893	111
Utilities	15,000	15,658	14,786	872
Fuel And Lubricants	12,000	4,782	4,781	1
Materials And Supplies	7,500	12,598	12,515	83
Repairs And Maintenance Buildings	700	1,075	1,037	38
Repairs And Maintenance Equipment	750	503	405	98
Repairs And Maintenance Vehicles	1,200	1,786	1,785	1
Total Medical Examiner and Morgue	443,997	441,570	404,601	36,969
Emergency Medical Service				
Wages And Fringe Benefits	78,888	78,888	73,769	5,119
Fuel And Lubricants	7,000	6,325	3,331	2,994
Materials And Supplies	1,100	1,100		1,100
Repairs And Maintenance Vehicle	5,400	4,725	4,725	
Total Emergency Medical Service	92,388	91,038	81,825	9,213

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
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**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>PUBLIC SAFETY:</b>				
<b>Constable Precinct 1</b>				
Wages And Fringe Benefits	1,069,859	1,076,059	1,080,261	(4,202)
Administrative Travel	3,000	1,760	1,760	
Postage	600	600	288	312
Dues And Memberships	700	700	655	45
Books And Subscriptions	700	72	71	1
Training And Education	8,100	7,867	7,608	259
Equipment Rental	2,400	1,400	648	752
Uniforms	11,600	11,600	11,568	32
Fuel And Lubricants	35,000	27,560	26,606	954
Materials And Supplies	5,000	6,448	5,485	963
Minor Apparatus And Tools	300	300	300	
Repairs And Maintenance Equipment	2,000	180	180	
Repairs And Maintenance Vehicles	15,000	17,000	15,381	1,619
<b>Total Constable Precinct 1</b>	<b>1,154,259</b>	<b>1,151,546</b>	<b>1,150,811</b>	<b>735</b>
<b>Constable Precinct 2</b>				
Wages And Fringe Benefits	490,036	492,430	490,796	1,634
Administrative Travel	1,500	1,374	1,188	186
Postage	350	340	225	115
Dues And Memberships	600	70	70	
Training And Education	4,000	3,905	3,487	418
Equipment Rental	1,250	1,863	1,863	
Uniforms	5,400	5,400	5,395	5
Fuel And Lubricants	15,000	10,600	10,400	200
Materials And Supplies	3,000	3,000	2,272	728
Repairs And Maintenance Equipment	1,500	1,029	274	755
Repairs And Maintenance Vehicles	10,000	8,365	6,913	1,452
<b>Total Constable Precinct 2</b>	<b>532,636</b>	<b>528,376</b>	<b>522,883</b>	<b>5,493</b>
<b>Constable Precinct 3</b>				
Wages And Fringe Benefits	160,596	169,399	174,218	(4,819)
Administrative Travel	1,000			
Dues And Memberships	300	300	130	170
Training And Education	3,000	3,000	2,752	248
Uniforms	3,000	3,000	2,994	6
Fuel And Lubricants	11,250	8,635	7,507	1,128
Materials And Supplies	2,500	3,500	3,491	9
Repairs And Maintenance Equipment	600	600	449	151
Repairs And Maintenance Vehicles	4,500	4,500	4,492	8
<b>Total Constable Precinct 3</b>	<b>186,746</b>	<b>192,934</b>	<b>196,033</b>	<b>(3,099)</b>
<b>Constable Precinct 4</b>				
Wages And Fringe Benefits	487,441	487,441	484,997	2,444
Administrative Travel	1,500			
Postage	500	500	492	8
Dues And Memberships	500			
Training And Education	5,000	4,847	3,761	1,086

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
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2009				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>PUBLIC SAFETY:</b>				
<b>Constable Precinct 4 - Continued</b>				
Equipment Rental	2,000	2,248	2,246	2
Uniforms	9,000	9,000	8,990	10
Fuel And Lubricants	25,000	12,800	12,106	694
Materials And Supplies	4,000	4,000	3,998	2
Minor Apparatus And Tools	1,000			
Repairs And Maintenance Equipment	1,500	1,356	449	907
Repairs And Maintenance Vehicles	12,000	15,420	15,418	2
Repairs And Maintenance Motorcycles		5,629	5,629	
<b>Total Constable Precinct 4</b>	<b>549,441</b>	<b>543,241</b>	<b>538,086</b>	<b>5,155</b>
<b>Mental Health Unit</b>				
Wages And Fringe Benefits	344,987	344,970	337,154	7,816
Fuel And Lubricants	15,000	13,990	13,990	
<b>Total Mental Health Unit</b>	<b>359,987</b>	<b>358,960</b>	<b>351,144</b>	<b>7,816</b>
<b>Justice Center Security</b>				
Wages And Fringe Benefits	578,930	560,717	484,128	76,589
Administrative Travel	6,500	3,250	2,374	876
Equipment Rental	2,000	2,000	836	1,164
Professional Services	10,000			
Uniforms	7,100	7,100	6,639	461
Fuel And Lubricants	2,500			
Materials And Supplies	3,600	3,600	2,821	779
Repairs And Maintenance Vehicles	1,200			
<b>Total Justice Center Security</b>	<b>611,830</b>	<b>576,667</b>	<b>496,798</b>	<b>79,869</b>
Public Safety Expenditures	10,521,306	10,098,127	9,891,932	206,195
Less Capital Outlay				
<b>Total Current Public Safety Expenditures</b>	<b>\$ 10,521,306</b>	<b>10,098,127</b>	<b>9,891,932</b>	<b>206,195</b>
<b>JUSTICE SYSTEM:</b>				
<b>49th District Judge's Office</b>				
Wages And Fringe Benefits	607,318	607,318	590,028	17,290
Administrative Travel	4,000	4,205	4,204	1
Postage	1,500	996	996	
Dues And Memberships	100	83	83	
Books And Subscriptions	5,950	6,403	6,403	
Training And Education	7,000	4,702	4,702	
Professional Services	20,000	10,211	10,210	1
Court Appointed Attorney	8,000			
Visiting Judge	8,500	1,957	1,956	1
Materials And Supplies	6,500	7,541	7,541	
Repairs And Maintenance Equipment	4,500	2,358	2,358	
Indigent Defend	85,000	110,549	110,549	
<b>Total 49th District Judge's Office</b>	<b>758,368</b>	<b>756,323</b>	<b>739,030</b>	<b>17,293</b>
<b>111th District Judge's Office</b>				
Wages And Fringe Benefits	503,302	512,450	501,233	11,217
Administrative Travel	4,000	4,000	647	3,353

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
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	2009		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
111th District Judge's Office - Continued				
Postage	800	800	207	593
Dues And Memberships	500	500	250	250
Books And Subscriptions	2,500	2,000	229	1,771
Training And Education	7,500	7,500	7,471	29
Court Appointed Attorney	1,000	1,000		1,000
Visiting Judge	8,500	6,500	931	5,569
Materials And Supplies	5,075	4,575	3,428	1,147
Repairs And Maintenance Equipment	6,000	5,000	1,386	3,614
Total 111th District Judge's Office	539,177	544,325	515,782	28,543
341st District Judge's Office				
Wages And Fringe Benefits	457,809	457,824	456,263	1,561
Administrative Travel	4,000	3,706	3,470	236
Postage	1,500	1,390	727	663
Dues And Memberships	100	100	100	
Books And Subscriptions	5,950	5,950	5,941	9
Training And Education	6,000	6,000	5,853	147
Professional Services	10,000	5,000		5,000
Court Appointed Attorney	8,050	3,050		3,050
Visiting Judge	8,500	6,115	1,309	4,806
Materials And Supplies	5,500	7,500	7,134	366
Repairs And Maintenance Equipment	6,500	5,694	5,693	1
Indigent Defend	85,000	77,319	54,395	22,924
Total 341st District Judge's Office	598,909	579,648	540,885	38,763
406th District Court				
Wages And Fringe Benefits	689,395	689,395	653,802	35,593
Administrative Travel	4,000	2,800	2,800	
Postage	1,500	876	876	
Dues And Memberships	100	100	95	5
Books And Subscriptions	5,400	4,127	4,127	
Training And Education	6,000	6,086	6,086	
Professional Services	42,000	7,326	6,863	463
Court Appointed Attorney	107,500	91,740	84,392	7,348
Visiting Judge	5,500	5,500	2,132	3,368
Fuel And Lubricants	3,000	2,000	434	1,566
Materials And Supplies	6,000	11,889	11,889	
Repairs And Maintenance Equipment	8,000	8,000	6,434	1,566
Indigent Defend	85,000	106,156	105,454	702
Total 406th District Court	963,395	935,995	885,384	50,611
County Court-At-Law #1				
Wages And Fringe Benefits	646,547	715,087	710,466	4,621
Administrative Travel	4,000	4,000	3,826	174
Postage	500	500	500	
Dues And Memberships	100	1,100	800	300
Books And Subscriptions	2,400	2,400	1,534	866
Training And Education	6,000	5,000	4,885	115

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**Webb County, Texas**  
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2009

**JUSTICE SYSTEM:**

**County Court-At-Law #1-Continued**

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Professional Services	5,000	5,000	4,600	400
Court Appointed Attorney	25,000	15,706	8,000	7,706
visiting Judge	6,000	11,000	8,234	2,766
Materials And Supplies	5,500	15,500	10,106	5,394
Repairs And Maintenance Equipment	5,000	5,000	760	4,240
Adult Misdemeanor	95,000	78,800	78,708	92
Juvenile Misdemeanor	50,000	46,375	43,995	2,380
Juvenile Felony	38,000	38,000	31,984	6,016
Dues And Memberships	30,000	17,975	6,800	11,175
<b>Total County Court-At-Law #1</b>	<b>919,047</b>	<b>961,443</b>	<b>915,198</b>	<b>46,245</b>

**County Court-At-Law #2**

Wages And Fringe Benefits	735,773	679,308	669,624	9,684
Administrative Travel	5,000	4,775	4,492	283
Postage	500	500	116	384
Dues And Memberships	100	100		100
Books And Subscriptions	2,400	2,400	1,946	454
Training And Education	7,000	7,000	4,061	2,939
Professional Services	5,000	5,000	4,960	40
Court Appointed Attorney	25,000	18,080	8,140	9,940
Visiting Judge	6,000	6,000	5,933	67
Fuel And Lubricants	1,500	1,500	1,500	
Materials And Supplies	5,000	5,000	4,955	45
Minor Apparatus And Tools	500	500		500
Repairs And Maintenance Equipment	5,000	5,000	2,224	2,776
Repairs And Maintenance Vehicles	1,000	1,000	435	565
Adult Misdemeanor	95,000	77,000	68,592	8,408
Juvenile Misdemeanor	50,000	55,145	54,707	438
Juvenile Felony	36,000	37,062	36,885	177
Dues And Memberships	30,000	20,938	8,750	12,188
<b>Total County Court-At-Law #2</b>	<b>1,010,773</b>	<b>926,308</b>	<b>877,320</b>	<b>48,988</b>

**Tax Cases Processing Department**

Wages And Fringe Benefits	46,486	46,486	46,311	175
<b>Total Tax Cases Processing Department</b>	<b>46,486</b>	<b>46,486</b>	<b>46,311</b>	<b>175</b>

**Justice Of The Peace, Precinct 1 Place 1**

Wages And Fringe Benefits	372,449	372,449	369,625	2,824
Administrative Travel	4,000	3,933	3,673	260
Postage	2,000	1,500	1,491	9
Books And Subscriptions	1,000	1,123	1,045	78
Professional Services	14,000	13,567	75	13,492
Visiting Judge	100	100		100
Materials And Supplies	9,000	8,567	8,567	
Repairs And Maintenance Equipment	3,000	1,000	475	525
<b>Total Justice Of The Peace, Precinct 1 Place 1</b>	<b>405,549</b>	<b>402,239</b>	<b>384,951</b>	<b>17,288</b>

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	343,655	343,655	337,495	6,160
Administrative Travel	3,000	2,944	2,890	54
Postage	2,500	120	51	69
Books And Subscriptions	750	60	45	15
Equipment Rental	750	1,223	1,223	
Professional Services	15,000	14,588		14,588
Visiting Judge	100	31		31
Materials And Supplies	6,000	5,362	5,361	1
Minor Apparatus And Tools		290		290
Repairs And Maintenance Equipment	2,600	3,012	2,982	30
Total Justice of the Peace, Precinct 1 Place 2	374,355	371,285	350,047	21,238
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	396,019	396,019	394,090	1,929
Administrative Travel	3,500	1,963	1,963	
Postage	2,000	1,757	1,015	742
Books And Subscriptions	500			
Equipment Rental	500			
Professional Services	15,200	15,200	15,119	81
Visiting Judge	100			
Materials And Supplies	6,000	6,000	5,944	56
Repairs And Maintenance Equipment	1,000	1,000	486	514
Total Justice Of The Peace, Precinct 2 Place 1	424,819	421,939	418,617	3,322
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	363,223	363,223	345,699	17,524
Administrative Travel	3,000	2,994	2,993	1
Local Mileage	500			
Postage	1,500	820	820	
Equipment Rental	500	126	126	
Professional Services	17,700	17,688	17,687	1
Visiting Judge	100			
Materials And Supplies	6,000	5,847	5,846	1
Repairs And Maintenance Equipment	500	250	250	
Total Justice Of The Peace, Precinct 2 Place 2	393,023	390,948	373,421	17,527
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	202,850	202,850	196,782	6,068
Administrative Travel	1,300	1,300	635	665
Postage	1,500	1,000	1,000	
Dues And Memberships	300	36	36	
Training And Education	1,300	1,300	1,281	19
Equipment Rental	2,000	2,000	1,528	472
Visiting Judge	100			
Fuel And Lubricants	3,000	3,000	1,307	1,693
Materials And Supplies	3,750	3,450	3,309	141
Repairs And Maintenance Equipment	1,000	1,000	187	813

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

	2009		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
<b>JUSTICE SYSTEM:</b>				
<b>Justice Of The Peace, Precinct 3 - Continued</b>				
Repairs And Maintenance Vehicle	1,000	639	567	72
<b>Total Justice Of The Peace, Precinct 3</b>	218,100	216,575	206,632	9,943
<b>Justice Of The Peace, Precinct 4</b>				
Wages And Fringe Benefits	712,408	721,909	695,453	26,456
Administrative Travel	3,800	1,005	851	154
Postage	10,000	6,024	1,800	4,224
Equipment Rental	700	180	180	
Professional Services	19,000	18,868	18,868	
Visiting Judge	100	100		100
Materials And Supplies	12,000	10,302	9,417	885
Repairs And Maintenance Equipment	2,600	2,600	2,491	109
<b>Total Justice Of The Peace, Precinct 4</b>	760,608	760,988	729,060	31,928
<b>Judicial General</b>				
Advertising Legal Notices	2,000			
Judicial District Fees	13,550	13,550	13,550	
Transcripts	35,000	447		447
Transcripts 49th		16,405	16,405	
Transcripts 341st		8,758	8,757	1
Transcripts 406th		40,812	40,812	
Court Appointed Attorney JPs	12,000			
Visiting Judge	20,000	1,994	1,328	666
Visiting Judge 341st		573	573	
Visiting Judge 406th		2,996	2,996	
Witness Expenditures	5,000	1,000		1,000
Court Interpreter/Reporter	11,000			
Court Interpreter/Reporter 49th		10,275	10,275	
Court Interpreter/Reporter 111th		3,210	3,210	
Court Interpreter/Reporter 341st		1,290	1,290	
Court Interpreter/Reporter 406th		200	200	
Court Interpreter/Reporter CCL1		1,350	1,350	
Court Interpreter/Reporter CCL2		1,120	1,120	
Capital Murder Cases	5,000	4,550		4,550
Evaluation Services	30,000	36,350	35,900	450
Expert Witness	19,000	3,560		3,560
Expert Witness 406th		1,160	1,160	
Expert Witness CCL1		250	250	
Investigation Expenditure	2,000	2,000		2,000
Litigation Expense	21,000	3,650		3,650
Litigation Expense 406th		1,350	1,350	
Indigent Legal Service		100	100	
Indigent Defendants JPs	12,000	11,845	6,748	5,097
<b>Total Judicial General</b>	187,550	168,795	147,374	21,421
<b>District Attorney</b>				
Wages And Fringe Benefits	4,004,848	4,004,848	3,837,686	167,162
Administrative Travel	4,300	4,300	4,235	65

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

	2009		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
JUSTICE SYSTEM:				
District Attorney - Continued				
Postage	2,000	2,000	1,675	325
Dues And Memberships	4,600	4,600	4,595	5
Books And Subscriptions	19,300	16,776	11,985	4,791
Training And Education	4,400	4,400	4,358	42
Equipment Rental	4,400	4,400	4,371	29
Professional Services	13,600	13,164	13,164	
Fuel And Lubricants	25,000	17,978	13,826	4,152
Materials And Supplies	17,000	16,998	16,997	1
Repairs And Maintenance Equipment	3,000	3,000	2,910	90
Repairs And Maintenance Vehicle	2,000	2,024	2,009	15
Total District Attorney	4,104,448	4,094,488	3,917,811	176,677
County Attorney				
Wages And Fringe Benefits	2,328,579	2,328,579	2,019,758	308,821
Administrative Travel	2,500	539	538	1
Local Mileage	500			
Postage	5,000	5,000	1,440	3,560
Dues And Memberships	4,500	4,500	3,631	869
Books And Subscriptions	7,000	9,961	9,561	400
Training And Education	16,000	16,000	12,791	3,209
Equipment Rental	2,000	2,000	1,228	772
Professional Services	5,000	5,000	842	4,158
Witness Expenditures	500			
Fuel And Lubricants	7,000	7,000	4,186	2,814
Materials And Supplies	18,500	18,500	17,302	1,198
Repairs And Maintenance Equipment	3,350	3,350	3,218	132
Repairs And Maintenance Vehicle	2,500	2,500	2,106	394
Total County Attorney	2,402,929	2,402,929	2,076,601	326,328
Public Defender				
Wages And Fringe Benefits	1,907,549	1,907,549	1,863,000	44,549
Administrative Travel	15,000	13,824	13,695	129
Local Mileage	1,000	1,000	397	603
Postage	1,000	200	167	33
Dues And Memberships	5,000	3,788	3,727	61
Books And Subscriptions	8,000	8,965	8,525	440
Training And Education	6,000	5,019	5,019	
Equipment Rental	5,000	3,981	3,411	570
Transcripts	500	500	440	60
Professional Services	5,000	4,825	4,678	147
Witness Expenditures	1,000	200	155	45
Fuel And Lubricants	1,000	1,000	1,000	
Materials And Supplies	13,000	13,023	13,015	8
Repairs And Maintenance Equipment	2,500	2,300	1,213	1,087
Repairs And Maintenance Vehicle	500	500	335	165
Expert Witness	1,000			
Investigation Expenditure	100	5	5	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009

**JUSTICE SYSTEM:**

**Public Defender - Continued**

Other Litigation Expense

**Total Public Defender**

**District Clerk**

Wages And Fringe Benefits

Administrative Travel

Local Mileage

Postage

Dues And Memberships

Books And Subscriptions

Training And Education

Materials And Supplies

Repairs And Maintenance Equipment

**Total District Clerk**

**District Clerk Central Jury**

Wages And Fringe Benefits

Administrative Travel

Postage

Materials And Supplies

Repairs And Maintenance Equipment

Central Jury Petit Juror

Jurors - Other Expenses

**Total District Clerk Central Jury**

**County Clerk**

Wages And Fringe Benefits

Administrative Travel

Postage

Dues And Memberships

Books And Subscriptions

Training And Education

Equipment Rental

Fuel And Lubricants

Materials And Supplies

Repairs And Maintenance Equipment

Repairs And Maintenance Vehicle

Capital Outlay

**Total County Clerk**

**Law Library**

Wages And Fringe Benefits

Books And Subscriptions

Materials And Supplies

Repairs And Maintenance Equipment

**Total Law Library**

**Bail Bond Board**

Wages And Fringe Benefits

Materials And Supplies

Budgeted Amounts		Actual	Variance With
Original	Final	Amounts, Budgetary Basis	Final Budget Positive (Negative)
	100		
1,973,249	1,966,679	1,918,782	47,897
1,744,514	1,744,514	1,688,859	55,655
4,800	3,652	3,651	1
600	798	797	1
29,700	32,306	30,519	1,787
200	130	130	
1,000	500	195	305
10,000	1,978	1,977	1
35,000	34,586	34,586	
6,500	5,000	3,857	1,143
1,832,314	1,823,464	1,764,571	58,893
172,820	172,820	160,604	12,216
4,000	3,962	3,378	584
18,800	19,800	18,980	820
10,500	10,449	8,696	1,753
3,000	1,151	1,151	
114,000	83,861	60,000	23,861
20,000	34,047	34,000	47
343,120	326,090	286,809	39,281
853,953	853,953	822,190	31,763
1,000	900	885	15
7,500	5,500	5,322	178
200	200	110	90
700	100	97	3
5,000	5,700	5,549	151
4,500	4,134	3,445	689
2,000	600	315	285
15,500	17,996	17,897	99
7,000	4,300	2,903	1,397
1,000	600	150	450
898,353	893,983	858,863	35,120
97,861	97,861	97,245	616
60,500	64,060	64,059	1
1,000	518	518	
1,000			
160,361	162,439	161,822	617
41,579	41,579	41,426	153
350	350	350	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Bail Bond Board - Continued				
Repairs And Maintenance Equipment	600	505	250	255
Total Bail Bond Board	42,529	42,434	42,026	408
Indigent Defense Services				
Wages And Fringe Benefits	379,511	379,511	355,957	23,554
Local Mileage	1,200	1,152	542	610
Postage	1,200	300	299	1
Dues And Memberships	700			
Training And Education	9,500	9,500	7,429	2,071
Equipment Rental	900			
Printing Supplies	6,000	3,573	3,573	
Professional Services	12,000	16,689	16,688	1
Materials And Supplies	7,500	7,500	7,387	113
Repairs And Maintenance Equipment	5,800	1,606	985	621
Total Indigent Defense Services	424,311	419,831	392,860	26,971
Juvenile Probation				
Wages And Fringe Benefits	2,784,505	2,784,505	2,289,900	494,605
Administrative Travel	1,500	1,221	1,220	1
Local Mileage	2,000			
Car Allowance	2,400	2,400	2,400	
Transportation Juvenile	2,500	501	501	
Office Supplies	7,000	1,896	1,050	846
Postage	1,500	1,500	1,044	456
Advertising	2,000	2,000	1,787	213
Dues And Memberships	300	300	282	18
Training And Education	5,500	5,500	5,400	100
Equipment Rental	4,500	4,500	1,557	2,943
Professional Services	52,000	52,000	34,601	17,399
Contract Services	115,090	69,295		69,295
Utilities	110,000	126,789	123,087	3,702
Uniforms	3,000	3,000	2,000	1,000
Fuel And Lubricants	7,000	7,000	5,565	1,435
Materials And Supplies	10,000	10,000	6,847	3,153
Groceries	20,000	18,829	2,661	16,168
Medicines	5,000	5,000	1,033	3,967
Laundry and Linen	1,500	1,500		1,500
Minor Apparatus And Tools	3,000	3,000	2,836	164
Repairs And Maintenance Building	8,000	7,830	1,243	6,587
Repairs And Maintenance Equipment	7,500	7,500	912	6,588
Repairs And Maintenance Vehicle	8,000	8,000	2,302	5,698
Janitorial Supplies	10,000	10,000	5,861	4,139
Medical Services	8,000	8,000	6,640	1,360
Total Juvenile Probation	3,181,795	3,142,066	2,500,729	641,337
Justice System Expenditures	22,963,568	22,757,700	21,050,886	1,706,814
Less Capital Outlay				
Total Current Justice System Expenditures	\$ 22,963,568	22,757,700	21,050,886	1,706,814

Continued



**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	287,500	348,137	348,136	1
Prescription Drugs	250,000	98,861	98,861	
Hospital Inpatient Services	1,045,000	1,024,242	1,024,241	1
Hospital Outpatient Services	745,000	725,000	725,000	
Laboratory/X-ray Services	112,500	85,769	85,769	
Total Indigent Health Care	2,440,000	2,282,009	2,282,007	2
Indigent Services Program				
Wages And Fringe Benefits	683,228	671,228	642,237	28,991
Administrative Travel	6,500	6,500	6,169	331
Postage	3,300	3,300	1,162	2,138
Books And Subscriptions	480	480	146	334
Professional Services	2,725	2,725	317	2,408
Fuel And Lubricants	4,000	4,000	1,416	2,584
Materials And Supplies	6,500	6,500	6,141	359
Repairs And Maintenance Equipment	6,000	6,000	1,371	4,629
Repairs And Maintenance Vehicle	1,600	1,600	626	974
Repairs And Maintenance Software	46,400	36,000	28,622	7,378
Janitorial Supplies	1,000	1,000	247	753
Indigent Medical	3,000	3,000	1,730	1,270
Indigent Burials	80,000	109,230	91,869	17,361
Indigent Utilities	100	100		100
Indigent Rents	100	100		100
Total Indigent Services Program	844,933	851,763	782,053	69,710
Child Welfare				
Training and Education	250	250		250
Professional Services	1,000	1,000	175	825
Foster Care	1,000	400	192	208
Clothing Allowance	33,000	29,905	11,163	18,742
Materials And Supplies	1,000	1,000	508	492
Medical/Dental Exams	1,000	500		500
Awareness	4,700	4,700	2,862	1,838
Total Child Welfare	41,950	37,755	14,900	22,855
General Operations-Health & Welfare				
City Health Contract	210,000	209,400	209,400	
Animal Protective Society	50,000	50,000	50,000	
R B Cowl	90,000	90,000	90,000	
Animal Damage Control	25,200	26,400	26,400	
Fire Protection And Emergency Services	600,000	600,000	600,000	
Gateway Community Health	150,000	150,000	150,000	
Ministries	157,500	157,500	157,500	
Total General Operations - Health & Welfare	1,282,700	1,283,300	1,283,300	
Veteran's Service Office				
Wages And Fringe Benefits	147,068	147,068	146,332	736
Administrative Travel	3,000	2,702	2,682	20

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>HEALTH AND HUMAN SERVICES:</b>				
<b>Veteran's Service Office - Continued</b>				
Postage	600	600	600	
Dues And Memberships	300	100	75	25
Training And Education	500	58		58
Equipment Rental	1,200	1,200	765	435
Materials And Supplies	2,000	2,029	1,761	268
Minor Apparatus And Tools	550	657	552	105
Repairs And Maintenance Equipment	500	704	704	
Laredo Veteran Assistance	80,000	79,600	79,600	
Veteran Cemetery Markers	10,000	10,000		10,000
<b>Total Veteran's Service Office</b>	<b>245,718</b>	<b>244,718</b>	<b>233,071</b>	<b>11,647</b>
Health And Human Services Expenditures	4,855,301	4,699,545	4,595,331	104,214
Less Capital Outlay				
<b>Total Current Health And Human Services Expenditures</b>	<b>\$ 4,855,301</b>	<b>4,699,545</b>	<b>4,595,331</b>	<b>104,214</b>
<b>INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:</b>				
<b>Extension Agent</b>				
Wages And Fringe Benefits	147,184	147,184	140,495	6,689
Administrative Travel	14,500	13,500	10,391	3,109
Local Mileage	6,000	5,000	4,754	246
Postage	1,000	500	500	
Dues And Memberships	500	500	280	220
Books And Subscriptions	1,100	1,100	1,088	12
Equipment Rental	4,600	4,600	4,584	16
Materials And Supplies	3,500	3,000	2,572	428
Minor Apparatus And Tools	1,000	800	797	3
Repairs And Maintenance Equipment	300	250	219	31
<b>Total Extension Agent</b>	<b>179,684</b>	<b>176,434</b>	<b>165,680</b>	<b>10,754</b>
Infrastructure And Environmental Services Expenditures	179,684	176,434	165,680	10,754
Less Capital Outlay				
<b>Total Current Infrastructure And Environmental Services Expenditures</b>	<b>\$ 179,684</b>	<b>176,434</b>	<b>165,680</b>	<b>10,754</b>
<b>CORRECTIONS AND REHABILITATION:</b>				
<b>Jail Bargaining Unit</b>				
Wages And Fringe Benefits	9,646,512	9,699,204	9,302,185	397,019
Administrative Travel	20,000	1,081	1,081	
Special Travel	65,000	48,946	48,021	925
Office Supplies	22,500	27,364	27,214	150
Postage	3,600	1,583	1,582	1
Advertising	1,000			
Dues And Memberships	1,000			
Books And Subscriptions	5,000	4,464	4,464	
Training And Education	20,000	5,974	4,773	1,201
Equipment Rental	25,000	15,130	15,129	1
Professional Services	30,000	6,809	6,809	
Contract Services - Dimmit County	475,000	398,814	397,644	1,170

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

	2009		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
<b>CORRECTIONS AND REHABILITATION:</b>				
<b>Jail Bargaining Unit - Continued</b>				
Contract Services - Zapata County		59,435	59,435	
Contract Services - Other	2,000	26,268	26,016	252
Utilities	335,000	300,394	300,393	1
Uniforms	30,000	29,142	29,141	1
Fuel And Lubricants	9,000	1,462	1,462	
Materials And Supplies	32,000	40,189	39,960	229
Minor Apparatus And Tools	20,000	27,828	27,827	1
Repairs And Maintenance Building	100,000	143,923	143,923	
Repairs And Maintenance Equipment	60,000	72,175	72,175	
Repairs And Maintenance Software	13,000	14,215	14,215	
<b>Total Jail Bargaining Unit</b>	<b>10,915,612</b>	<b>10,924,400</b>	<b>10,523,449</b>	<b>400,951</b>
<b>Jail Non Bargaining Unit</b>				
Wages And Fringe Benefits	1,157,049	1,157,049	1,074,351	82,698
<b>Total Jail Non Bargaining Unit</b>	<b>1,157,049</b>	<b>1,157,049</b>	<b>1,074,351</b>	<b>82,698</b>
<b>Basic Supervision</b>				
Materials And Supplies	7,000	6,300	5,459	841
<b>Total Basic Supervision</b>	<b>7,000</b>	<b>6,300</b>	<b>5,459</b>	<b>841</b>
<b>Jail Purchasing</b>				
Professional Services	200,000	166,819	166,818	1
Uniforms	8,000	1,101	1,101	
Materials And Supplies	125,000	97,658	97,657	1
Groceries	820,000	863,294	863,293	1
Medicines	120,000	132,885	132,881	4
Minor Apparatus And Tools	5,000	2,526	2,525	1
Janitorial Supplies	85,000	78,045	78,044	1
Medical Services	150,000	194,444	194,444	
<b>Total Jail Purchasing</b>	<b>1,513,000</b>	<b>1,536,772</b>	<b>1,536,763</b>	<b>9</b>
Corrections And Rehabilitation Expenditures	13,592,661	13,624,521	13,140,025	484,496
Less Capital Outlay				
<b>Total Current Corrections And Rehabilitation Expenditures</b>	<b>\$ 13,592,661</b>	<b>13,624,521</b>	<b>13,140,025</b>	<b>484,496</b>

**COMMUNITY AND ECONOMIC DEVELOPMENT:**

**Economic Development**

Wages And Fringe Benefits	330,556	330,556	316,940	13,616
Administrative Travel	7,000	7,000	6,981	19
Local Mileage	200	200		200
Postage	1,000	750	552	198
Books And Subscriptions	200	200		200
Training And Education	600	350		350
Fuel And Lubricants	3,000	2,160	1,237	923
Materials And Supplies	1,500	1,500	1,487	13
Repairs And Maintenance Equipment	.900	900	446	454
Repairs And Maintenance Vehicles	1,000	800	406	394
<b>Total Economic Development</b>	<b>345,956</b>	<b>344,416</b>	<b>328,049</b>	<b>16,367</b>

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

2009				
		Actual	Variance With	
		Amounts,	Final Budget	
Budgeted Amounts		Budgetary	Positive	
Original	Final	Basis	(Negative)	
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Quad City Community Center				
Wages And Fringe Benefits	171,322	171,322	170,092	1,230
Administrative Travel	700	700	700	
Local Mileage	3,500	4,237	4,237	
Books And Subscriptions	3,000			
Utilities	45,000	49,880	49,816	64
Fuel And Lubricants	3,500	2,135	2,135	
Materials And Supplies	3,000	1,367	1,366	1
Goods For Public Events	1,000	503	502	1
Repairs And Maintenance Building	3,000	1,015	1,015	
Repairs And Maintenance Equipment	2,000	188	185	3
Repairs And Maintenance Vehicles	1,000	288	249	39
Janitorial Supplies	2,000	643	492	151
Total Quad City Community Center	239,022	232,278	230,789	1,489
Bruni Community Center				
Wages And Fringe Benefits	73,675	73,675	72,833	842
Administrative Travel	1,400	700	684	16
Utilities	8,500	16,050	16,047	3
Fuel And Lubricants	3,000	2,200	1,666	534
Materials And Supplies	1,500	1,462	1,347	115
Goods For Public Events	1,000	938	787	151
Repairs And Maintenance Building	1,000	641	615	26
Repairs And Maintenance Equipment	1,500	694		694
Repairs And Maintenance Vehicles	1,000	854	517	337
Janitorial Supplies	1,000	847	379	468
Total Bruni Community Center	93,575	98,061	94,875	3,186
El Cenizo Community Center				
Wages And Fringe Benefits	214,931	214,931	213,530	1,401
Administrative Travel	2,000	880	879	1
Car Allowance	2,400	2,400	2,400	
Utilities	17,000	22,672	21,271	1,401
Fuel And Lubricants	3,000	1,076	1,070	6
Materials And Supplies	2,500	3,507	3,504	3
Goods For Public Events	1,000	977	977	
Repairs And Maintenance Building	4,000	3,618	3,405	213
Repairs And Maintenance Equipment	1,500	358	243	115
Repairs And Maintenance Vehicles	1,500	302	247	55
Janitorial Supplies	2,500	2,500	2,276	224
Total El Cenizo Community Center	252,331	253,221	249,802	3,419
Larga Vista Center				
Wages And Fringe Benefits	167,111	167,111	165,202	1,909
Administrative Travel	1,400	949	949	
Car Allowance	1,200	1,200	1,200	
Utilities	18,000	20,065	20,064	1
Fuel And Lubricants	4,500	3,579	3,579	
Materials And Supplies	1,500	1,325	1,288	37

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

	2009		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Larga Vista Center - Continued				
Goods For Public Events	1,000	678	677	1
Repairs And Maintenance Building	2,000	2,064	2,063	1
Repairs And Maintenance Equipment	1,400	1,589	1,589	
Repairs And Maintenance Vehicles	2,000	639	639	
Janitorial Supplies	1,000	791	693	98
Total Larga Vista Center	201,111	199,990	197,943	2,047
Rio Bravo Community Center				
Wages And Fringe Benefits	187,576	187,576	186,416	1,160
Administrative Travel	1,400	913	913	
Car Allowance	1,200	1,200	1,200	
Utilities	35,000	35,000	31,838	3,162
Fuel And Lubricants	1,000			
Materials And Supplies	2,000	2,552	2,125	427
Goods For Public Events	1,000	977	887	90
Repairs And Maintenance Building	4,000	1,821	1,819	2
Repairs And Maintenance Equipment	1,500	187	107	80
Repairs And Maintenance Vehicles	500	1,000	1,000	
Janitorial Supplies	2,500	1,440	1,439	1
Total Rio Bravo Community Center	237,676	232,666	227,744	4,922
Fred and Anita Bruni Community Center				
Wages And Fringe Benefits	162,153	162,153	161,302	851
Administrative Travel	1,400			
Car Allowance	1,200	1,200	1,200	
Utilities	14,000	14,000	11,062	2,938
Fuel And Lubricants	4,000	760	614	146
Materials And Supplies	2,000	3,230	3,073	157
Goods For Public Events	1,000	1,000	995	5
Repairs And Maintenance Building	2,500	2,050	1,857	193
Repairs And Maintenance Equipment	1,500	3,520	3,328	192
Repairs And Maintenance Vehicles	2,200	960	926	34
Janitorial Supplies	1,000	1,000	909	91
Total Fred and Anita Bruni Community Center	192,953	189,873	185,266	4,607
Buenos Aires Community Center				
Wages And Fringe Benefits	122,911	121,711	118,830	2,881
Administrative Travel	1,400			
Car Allowance	1,200	1,200	1,200	
Utilities	14,000			
Fuel And Lubricants	1,500	1,500	766	734
Materials And Supplies	2,000	1,996	1,805	191
Goods For Public Events	1,000	2,000	1,894	106
Repairs And Maintenance Building	1,500	500		500
Repairs And Maintenance Equipment	1,500	605		605
Repairs And Maintenance Vehicles	1,000	1,000	12	988
Janitorial Supplies	1,000	1,000	514	486
Total Buenos Aires Community Center	149,011	131,512	125,021	6,491

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

	2009			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts, Budgetary Basis	Final Budget Positive (Negative)
<b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>				
<b>Santa Teresita Community Center</b>				
Wages And Fringe Benefits	123,358	120,858	115,692	5,166
Administrative Travel	1,400			
Car Allowance	1,200	1,300	1,300	
Utilities	12,500	10,783	6,458	4,325
Fuel And Lubricants	4,500	3,000	2,108	892
Materials And Supplies	2,000	3,391	3,227	164
Goods For Public Events	1,000	2,181	2,115	66
Repairs And Maintenance Building	3,000	3,400	3,171	229
Repairs And Maintenance Equipment	1,500	720	710	10
Repairs And Maintenance Vehicles	2,200	1,450	1,021	429
Janitorial Supplies	1,000	1,045	577	468
<b>Total Santa Teresita Community Center</b>	<b>153,658</b>	<b>148,128</b>	<b>136,379</b>	<b>11,749</b>
<b>La Presa Community Center</b>				
Wages And Fringe Benefits	127,112	124,612	111,492	13,120
Administrative Travel	1,000	973	972	1
Car Allowance	1,200	1,200	1,200	
Utilities	12,500	12,933	11,445	1,488
Fuel And Lubricants	3,000	1,209	1,208	1
Materials And Supplies	1,000	2,675	2,645	30
Goods For Public Events	1,000	991	991	
Repairs And Maintenance Building	2,000	2,110	2,107	3
Repairs And Maintenance Equipment	1,000			
Repairs And Maintenance Vehicles	2,000	665	664	1
Janitorial Supplies	1,000	997	997	
<b>Total La Presa Community Center</b>	<b>152,812</b>	<b>148,365</b>	<b>133,721</b>	<b>14,644</b>
<b>Golf Course</b>				
Professional Services	3,000	3,000		3,000
Utilities	43,000	37,000		37,000
Repairs And Maintenance Building	4,000	4,000		4,000
Repairs And Maintenance Equipment	10,000	10,000		10,000
<b>Total Golf Course</b>	<b>60,000</b>	<b>54,000</b>		<b>54,000</b>
<b>Parks And Grounds</b>				
Wages And Fringe Benefits	233,556	233,556	220,584	12,972
Equipment Rental	600	150	102	48
Uniforms	3,400	2,600	2,444	156
Fuel And Lubricants	12,000	8,936	5,912	3,024
Materials And Supplies	5,000	3,374	3,094	280
Minor Apparatus And Tools	400	400	201	199
Repairs And Maintenance Equipment	2,000	2,600	2,237	363
Repairs And Maintenance Vehicles	2,500	3,000	2,967	33
Landfill Fees	2,000	400	239	161
<b>Total Parks And Grounds</b>	<b>261,456</b>	<b>255,016</b>	<b>237,780</b>	<b>17,236</b>

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2009**

		2009			
		Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:					
Community And Economic Development Expenditures		2,339,561	2,287,526	2,147,369	140,157
Less Capital Outlay					
Total Current Community And Economic Development Expenditures: \$		2,339,561	2,287,526	2,147,369	140,157
Add Capital Outlay-All Departments			8,350	8,350	
TOTAL GENERAL FUND EXPENDITURES		\$ 72,673,484	72,426,198	67,661,032	4,765,166

Concluded

**Webb County, Texas**  
**Combining Balance Sheet - Nonmajor Governmental Funds - Summary**  
**September 30, 2009**

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
Cash and investments	5,275,692	12,766,985	924,489	18,967,166
Taxes receivable, net	180,049	-	1,272,151	1,452,200
Due from other funds	4,879,313	251,038	-	5,130,351
Receivable from other governments	4,030,188	488,221	-	4,518,409
Other receivables	35,364	-	-	35,364
Inventories	9,590	-	-	9,590
Other assets	4,425	-	6,315	10,740
Total assets	<u>14,414,621</u>	<u>13,506,244</u>	<u>2,202,955</u>	<u>30,123,820</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	1,711,414	261,930	1,000	1,974,344
Due to other funds	4,327,408	456,891	1,000	4,785,299
Payable to other governments	44,128	-	-	44,128
Deferred revenue	1,022,901	50,766	1,215,284	2,288,951
Other accrued expenditures	1,024,495	-	-	1,024,495
Other payables	224,589	674,400	-	898,989
Total liabilities	<u>8,354,935</u>	<u>1,443,987</u>	<u>1,217,284</u>	<u>11,016,206</u>
Fund balances:				
Reserved for:				
Inventories	9,590	-	-	9,590
Debt service	-	-	856,505	856,505
Capital projects	-	15,825,796	-	15,825,796
Special revenues	7,176,657	-	-	7,176,657
Unreserved, reported in:				
Debt service	-	-	129,166	129,166
Capital projects	-	(3,763,539)	-	(3,763,539)
Special revenues	(1,126,561)	-	-	(1,126,561)
Total fund balances	<u>6,059,686</u>	<u>12,062,257</u>	<u>985,671</u>	<u>19,107,614</u>
Total liabilities and fund balances	<u>\$ 14,414,621</u>	<u>\$ 13,506,244</u>	<u>\$ 2,202,955</u>	<u>\$ 30,123,820</u>



Webb County, Texas  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds - Summary  
For the Year Ended September 30, 2009

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
<b>REVENUES</b>				
Property Taxes	\$ 1,101,413	\$ -	\$ 7,646,116	\$ 8,747,529
Sales and miscellaneous taxes	388,876	-	-	388,876
Fees and fines	3,421,180	-	-	3,421,180
Intergovernmental	19,511,023	2,615,577	-	22,126,600
Charges for services	3,980,842	-	-	3,980,842
Investment earnings	34,967	128,051	26,641	189,659
Miscellaneous	1,453,304	11,681	17,512	1,482,497
Grant matching	3,319,921	-	-	3,319,921
Total revenues	<u>33,211,526</u>	<u>2,755,309</u>	<u>7,690,269</u>	<u>43,657,104</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,115,422	330,732	-	1,446,154
Public safety	4,008,342	16,515	-	4,024,857
Justice system	4,035,973	458,063	-	4,494,036
Health and human services	14,060,362	18,868	-	14,079,230
Infrastructure and environmental services	6,293,674	74,983	-	6,368,657
Corrections and rehabilitation	2,741,223	39,656	-	2,780,879
Community and economic development	513,169	9,847	-	523,016
*Debt Service				
Principal	-	-	4,903,717	4,903,717
Interest and other charges	-	-	3,010,416	3,010,416
Capital outlay	1,052,551	5,683,911	-	6,736,462
Total Expenditures	<u>33,820,716</u>	<u>6,632,575</u>	<u>7,914,133</u>	<u>48,367,424</u>
Excess (deficiency) of revenues over expenditures	<u>(609,190)</u>	<u>(3,877,266)</u>	<u>(223,864)</u>	<u>(4,710,320)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	190,437	276,547	353,030	820,014
Transfers out	<u>(707,808)</u>	<u>(162,820)</u>	<u>-</u>	<u>(870,628)</u>
Total other financing sources and (uses)	<u>(517,371)</u>	<u>113,727</u>	<u>353,030</u>	<u>(50,614)</u>
Net change in fund balances	(1,126,561)	(3,763,539)	129,166	(4,760,934)
Fund balances - beginning, Restated	7,186,247	15,825,796	856,505	23,868,548
Fund balances - ending	<u>\$ 6,059,686</u>	<u>\$ 12,062,257</u>	<u>\$ 985,671</u>	<u>\$ 19,107,614</u>

**NON-MAJOR GOVERNMENTAL FUNDS**  
**Special Revenue Funds**

**WEBB COUNTY FUNDS**

**WEBB COUNTY CLERK ARCHIVE FUND**

These revenues are in compliance to state law to providing a copy in a format other than paper of a record maintained by County Clerk.

**WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND**

This fund accounts for revenues received from the levy of hotel/motel occupancy taxes. The revenues have been designated for recreational and tourist promotional activities.

**WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND**

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for Webb County.

**DISTRICT CLERK PRESERVATION FUND**

This fund is established to account for fees authorized by state law to cover any expenditures approved in advance from this fund for records management preservation of automation purposes for Webb County.

**WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND**

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for the Webb County Clerk.

**ROAD AND BRIDGE FUND**

The Road and Bridge Fund is a constitutional fund established to account for resources restricted for constructing and maintaining roads and bridges. The County is divided into four precincts. A consolidated budget is provided for all precincts and is administered by the Road and Bridge Superintendent.

**TAX ASSESSOR/COLLECTOR VEHICLE INVENTORY TAX FUND**

This fund accounts for Vehicle inventory Tax (interest & penalties) imposed on dealerships to defray the Tax Office Motor Vehicle Department's expenditures.

**JUSTICE COURT TECHNOLOGY FUND**

These revenues are earned by the County Justice of the Peace departments in compliance with state law to purchase technological enhancements for Justice of the Peace Courts.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**WEBB COUNTY FUNDS - continued**

**ELECTION CONTRACT SERVICES FUND**

These revenues are earned by the election department from contracting with governmental entities to administer their elections.

**WEBB COUNTY CONSTABLE PRECINCT 1 STATE FORFEITURE FUND**

These funds account for certain revenues that are used for investigation of crime purpose.

**WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

**WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal equitable sharing guidelines.

**WEBB COUNTY SHERIFF FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific restrictions according to federal guidelines.

**WEBB COUNTY SHERIFF STATE FORFEITURE FUND**

These funds account for certain revenues that are used for investigation of crime purposes.

**WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

**WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE FUND**

These funds account for certain revenues that are used for investigation of crime purposes.

**DISTRICT ATTORNEY STATE FORFEITURE/GAMBLING FUND**

This fund accounts for revenues from forfeited related from illegal gambling with specific spending restrictions according to the enforcement activities.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**WEBB COUNTY FUNDS - continued**

**COUNTY ATTORNEY STATE FORFEITURE FUND**

This fund is established to account for forfeiture revenues that are for law enforcement purposes.

**DISTRICT ATTORNEY HOT CHECK FEE FUND**

This fund is administered by the District Attorney's office. Service charges for collections of insufficient fund checks are recorded here.

**COURTHOUSE SECURITY FEES FUND**

These revenues are collected by Webb County in compliance with state law to cover security costs.

**J.P. COURTHOUSE SECURITY**

These revenues are collected by Webb County in compliance with state law to cover Justice of the Peace Courthouse security costs.

**LAREDO-WEBB COUNTY CHILD WELFARE UNIT FUND**

The Laredo-Webb County Child Welfare Unit was created under the State of Texas statutes, Texas Department of Human Services and Webb County, Texas. The parties agreed to enter into a county-wide, jointly financed, state administered, regionally operated child protection programs to meet the needs of abused and/or neglected children and children with special needs, including, but not limited to, adoption. The Unit is a blended component unit of Webb County, Texas.

**WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION FUND**

This fund records revenue from commissions from gross commissary sales and expenditures are designated for the benefit of Webb County inmates.

**RURAL RAIL TRANSPORTATION DISTRICT FUND**

This fund was established January 2003 to provide the essential elements for the continued economic vitality and of the County's rural area according to Article 6550c.

**STATE COMPTROLLER - LAW ENFORCEMENT OFFICER'S STANDARDS AND EDUCATION ACCOUNTS**

These revenues are from the State Comptroller's Office. This grant provides for continued training and education for Webb County law enforcement officers.

**STATE COMPTROLLER'S OFFICE - 49TH JUDICIAL DISTRICT FUND**

Revenues are from the State Comptroller's Office. This grant is used to supplement payroll and operating expenditures for administration of justice.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**WEBB COUNTY FUNDS – continued**

**COURT INITIATED GUARDIANSHIP**

This fund was established January 2008 for the support of the judiciary in guardian ships initiated under Section 683, Texas Probate Code. Fees collected are to supplement other available county funds used to: (1) pay the compensation of a guardian ad litem appointed by a court under Section 683, Texas Probate Code, (2) pay the compensation of an attorney ad litem appointed by a court to represent a proposed ward in a guardianship proceeding initiated under Section 683, Texas Probate Code and (3) fund local guardianship programs that provide guardians for indigent incapacitated persons who do not have family members suitable and willing to serve as guardians.

**PAYROLL CLEARING FUND**

The Webb County Payroll Fund accounts for payroll transactions for Webb County.

**THE NATIONAL RIFLE ASSOCIATION FOUNDATION**

Revenues are from the NRA Foundation. Funds will be used to buy public safety and law enforcement equipment.

**SELF HELP CENTER**

Funds will be used for the administration and operational activities of the Self Help Center, which provides public and educational services to colonia residents.

**NEIGHBOR TO NEIGHBOR**

AREP (CPL Retail Energy and WTU Retail Energy) provide funding for needy people experiencing an energy emergency or crises.

**CITY OF LAREDO**

**ELDERLY NUTRITION PROGRAM**

Revenues are from the City of Laredo and Webb County, Texas. These funds are used to provide meals and other nutrition services to older people with the greatest economic or social need.

**WEBB COUNTY SHERIFF RADIO COMMUNICATIONS**

Revenues are from the City of Laredo, Texas. Funds will be used for Sheriff Radio Communication equipment and office supplies.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS**

**U.S. Department of Health and Human Services**

**HEAD START**

These revenues are received from the Department of Health and Human Services. Enrolled students receive education, nutrition, disability and medical services. In addition, parents receive literacy services.

**HEAD START ARRA COLA**

These revenues are received from the Department of Health and Human Services. This action awards all Head Start staff a cost-of-living adjustment increase of 1.84% and also quality improvement funds or education incentives for one year only.

**COMPREHENSIVE ENERGY ASSISTANCE PROGRAM**

Revenues are from the Texas Department of Housing and Community Affairs. These funds are to be used for energy assistance of Webb County residents.

**WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-LIHEAP**

Revenues are from the U.S. Department of Health and Human Services pass through the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly and handicapped persons.

Revenues are from the U.S. Department of Energy passed through Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly and handicapped persons.

**COMMUNITY SERVICE BLOCK GRANT**

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to provide a range of services to address the needs of low income individuals to ameliorate the causes and conditions of poverty.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Social Services Program.

**ARRA COMMUNITY SERVICES BLOCK GRANT CONTRACT #11090000568**

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are for activities geared toward the preservation and creation of jobs to promote economic recovery and the provision of assistance to those most impacted by the recession.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**Federal Grants – continued**

**SUBSTANCE ABUSE TREATMENT (AAMA)**

Revenues are from the U.S. Department of Health and Human Services pass through the AAMA, Concilio Hispano Libre. These funds are used to provide substance abuse treatment and support services to their affected families.

**MEALS ON WHEELS**

Revenues are from the U.S. Department of Health and Human Services and the City of Laredo, Texas. These funds are used to help alleviate and prevent malnutrition by providing home delivery of nutritious meals.

**NUTRITION AND HEALTH LEARNING CENTER**

Revenues are from the U. S. Department of Housing and Urban Development and passed through Texas A & M University, with additional funding from the Guadalupe and Lilia Martinez Foundation. These funds are to be used for the construction of a nutrition and health learning center in the self center area.

**U.S. Department of Housing and Urban Development**

**HOME OWNER OCCUPIED HOUSING ASSISTANCE PROGRAM CONTRACT #1001027**

Revenues are from the U.S. Department of Housing and Urban Development and passed through the Texas Department of Housing and Community Affairs. This program shall provide assistance to homeowners in reconstructing or rehabilitating their homes.

**SELF HELP CENTER PROGRAM CONTRACT 724003**

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds shall provide for legal services, public facility services, public services, and rehabilitation of private properties in the targeted areas of Los Altos, Tanquecitos I & II, San Carlos I & II and D5 Acres.

**SELF HELP CENTER PROGREAM CONTRACT 728023**

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds shall provide for public services, housing rehabilitation, home improvements, first time public water and wastewater services, home reconstruction and new construction. Activities will be carried out in the Webb County Colonia Self Help Center service area.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**Federal Grants – continued**

**U.S. Department of Agriculture**

**CHILD AND ADULT CARE FOOD PROGRAM**

These revenues are provided by the Department of Human Services. This program provides nutritional meals to students participating in the Head Start Program.

**HOUSING PRESERVATION GRANT**

These revenues are provided by USDA Rural Development. The funds will assist families with essential home repairs. Repairs will correct health and safety hazards and improve living conditions of the homes owned and occupied by very low and low income individuals.

**U.S. Department of Justice**

**DRUG ENFORCEMENT AGENCY – LAREDO FINANCIAL TASK FORCE**

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program.

**DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE**

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

**BULLET PROOF VESTS PARTNERSHIP**

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are use to purchase bulletproof vests.

**CRIMINAL JUSTICE DIVISION - JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT**

Revenues are from the Office of the Governor. These funds assist early prevention and early intervention projects to address conditions that contribute to delinquent behavior.



**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS - continued**

**OPERATION BORDER STAR**

Revenues are from the Office of the Governor of Texas Criminal Justice Division. These funds are to be used to increase the presence of law enforcement along the Texas-Mexico Border and other ports-of-entry and to target statistically supported areas of violent crime.

**SOUTH TEXAS ANTI-VIOLENCE PROJECT**

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.

**CRIMINAL JUSTICE DIVISION - STDC JUVENILE ACCOUNTABILITY INCENTIVE BLOCK**

Revenues are passed through South Texas Development Council. These funds were appropriated for training and education regarding delinquent behavior.

**CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE**

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. This grant funds a multi-agency, multi-jurisdictional Financial Task Force that combines the efforts of federal, state and local law enforcement.

**JUSTICE ASSISTANCE GRANT**

Revenues are from the U.S. Department of Justice pass through the City of Laredo, Texas. Funds will be used for equipment and supplies for the Sheriff Jail facilities to increase correctional officer safety.

**U.S. Federal Emergency Management Agency**

**EMERGENCY FOOD AND SHELTER PROGRAM**

Revenues are provided from the U.S. Federal Emergency Management Agency. These funds are used to provide low income families with rent/mortgage and utility assistance.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Emergency Food and Shelter programs.

Other revenues are provided by TXU Energy, First Choice Power and Reliant Energy. The funds are to be used to assist persons in financial distress to meet their energy related costs.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS - continued**

**WAP AMERICAN RECOVERY AND REINVESTMENT ACT**

Revenues are from the U.S. Department of Energy passed through Texas Department of Housing and Community Affairs. These funds will be used to increase the energy efficiency of dwellings owned or occupied by low income families, the elderly and handicapped.

**U.S. Department of Transportation**

**PUBLIC TRANSPORTATION FOR NON-URBANIZED AREAS**

Revenues are from the U.S. Department of Transportation. This program is used to enhance the access of persons living in rural areas to health care, public services, education and employment.

**U.S. Department of Homeland Security**

**OPERATION STONEGARDENT GRANT FY2008**

Revenues are from the Department of Homeland Security. Funds are used to support operational efforts along our nation's borders. This funding supports land border jurisdictions in achieving a greater capability to prevent, protect against, and respond to border security issues, encouraging local operational objectives and capabilities to enhance Federal and State Homeland Security strategies.

**U.S. Department of the Treasury, Bureau of Alcohol, Tobacco & Firearms**

**GANG RESISTANCE EDUCATION AND TRAINING PROGRAM (G.R.E.A.T)**

Revenues are from the U.S. Alcohol, Tobacco and Firearms Agency. This grant uses the skill of ATF, State, and Local Law Enforcement Personnel to develop a program to educate youths about the dangers associated with joining street gangs.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS**

**Community Justice Assistance Division**

**SUBSTANCE ABUSE FELONY PROGRAM**

Revenues are from the State of Texas Community Justice Assistance Division. An intensive therapeutic community program for offenders who are sentenced by a judge as a condition of community supervision or as a modification of parole/community supervision.

**COMMUNITY CORRECTIONS PROGRAM**

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. A Pre-sentence Investigation Unit will provide the courts with in-depth information, alternative sanctions and supervision plans based on Defendants needs/risks factor.

**DAY REPORTING CENTER**

Revenues are from the State of Texas Community Justice Assistance Division. The fund provides an outlet for community service and continued education.

**BASIC SUPERVISION PROGRAM**

These revenues are from the State of Texas Community Justice Assistance Division and from Adult Probation fees collected. Adult Probation Fund rehabilitates offenders and takes action against probationers who are unable to follow court imposed probation rules.

**TREATMENT INCARCERATION PROGRAM**

These revenues are from the State of Texas Community Justice Assistance Division. The Treatment Incarceration Program contracts for outpatient, inpatient, and detoxification services for offenders currently on community supervision with an alcohol/drug related illness.

**MENTALLY IMPAIRED CASELOAD**

These revenues are from the State of Texas Community Justice Assistance Division. Funds are used to pay the salary of the Community Supervision Officer working with a specialized caseload of mental health offenders.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds – Continued**

**STATE GRANTS – continued**

**Texas Juvenile Probation Commission**

**BORDER PROJECT**

Revenues are from the Texas Juvenile Probation Commission to provide juvenile supervision program.

**COMMUNITY CORRECTIONS**

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards for the purpose of developing community-based probation program alternatives for juveniles at risk of commitment to the Texas Youth Commission.

**PROGRESSIVE SANCTIONS ISJPO**

Revenues are from the Texas Juvenile Probation Commission to provide funding for intensive supervision juvenile probation officer(s) to provide intensive services for those juvenile offenders who are primarily assigned to Level 4 of the Progressive Sanctions Model.

**SALARY ADJUSTMENT JUVENILE OFFICERS**

Revenues are from the Texas Juvenile Probation Commission to provide funding to Juvenile Probation Departments in the amount of \$2,850 for certified juvenile probation officers and \$1,425 for certified detention officers as a salary supplement.

**STATE AID**

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards to support basic juvenile probation services and juveniles justice programs to assist the Juvenile Board in adhering to the Commission's standards and policies.

**PROGRESSIVE SANCTIONS JPO**

Revenues are from the Texas Juvenile Probation Commission to provide funding for JPO(s) for the provision of juvenile probation services and juvenile justice programs to offenders who are assigned to Levels 1, 2 or 3 of the Progressive Sanctions Model.

**PROGRESSIVE SANCTIONS LEVEL 1-2-3 PROGRAMS**

Revenues are from the Texas Juvenile Probation Commission to provide funds for juvenile probation officers and/or juvenile justice programs for juveniles who are assigned to Levels 1, 2 and 3 of the Progressive Sanctions Model.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS - continued**

**JUSTICE BENEFITS, INC.**

Revenues are from Texas Juvenile Probation Commission. Justice Benefits Inc., a business unit of Unificare, LTD., provides professional assistance to explore opportunities for new Federal Financial Participation (FFP), to review prospects for expansion of existing FFP, and to secure additional FFP as may be appropriated for the board.

**INTENSIVE COMMUNITY BASED PROGRAM**

Revenues are from Texas Juvenile Probation Commission. The Intensive Community Based Program provides funding for services for habitual misdemeanor youth. The grant funds are intended to serve a priority population of juvenile offenders adjudicated for misdemeanor offenses that, under prior law, were eligible for commitment to the Texas Youth Commission.

**DIVERSIONARY PLACEMENT FUND**

Revenues are from Texas Juvenile Probation Commission. The Diversionary Placement Fund is designed to provide secure post-adjudication or non-secure residential placement resources to local juvenile probation departments for placement at a rate not to exceed \$90 per juvenile per day.

**JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM**

Revenues are from the Texas Education Agency which are to be used to implement provisions of Chapter 37 of the Texas Education Code which requires juvenile justice alternative education programs be established to service local area school districts.

**Texas Automobile Theft Prevention Authority**

**CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE**

Revenues are from the Automobile Theft Prevention Authority (ATPA) of the state of Texas through a grant awarded to the City of Laredo. The Task Force will detect, investigate and apprehend individuals involved in auto theft in the area.

**Texas Parks & Wildlife Department**

**COMMUNITY OUTDOOR OUTREACH PROGRAM**

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS - continued**

**OUTDOOR YOUTH POSSE CO-OP**

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

**Texas State Comptroller**

**SENATE BILL 55 STATEWIDE TOBACCO EDUCATION AND PREVENTION**

These revenues are to be used for enforcement and compliance activities of tobacco sales as suggested by the comptroller.

**Texas Commission on Environmental Quality**

**SOLID WASTE MANAGEMENT IMPLEMENTATION GRANT PROGRAM**

Revenues are from the Texas Commission on Environment Quality and passed through the South Texas Development Council. Through this program Webb County shall establish a sustainable educational program through the Self Help Center for solid waste reduction and recycling for the colonias surrounding the City of Laredo.

**Texas Task Force on Indigent Defense**

**PUBLIC DEFENDER JUVENILE DEFENSE UNIT CONTRACT #212-09-D16**

Revenues are from Texas Task Force on Indigent Defense. These funds are used to provide defense services to those indigent juveniles facing criminal charges in Webb County.

**EQUALIZATION DISBURSEMENT GRANT**

These revenues are from the Texas Task Force on Indigent Defense. These revenues will help counties improve their indigent defense systems.

**Office of the Attorney General**

**OFFICE OF THE ATTORNEY GENERAL CONTRACT #09-C0078**

Revenues are from The Office of The Attorney General. The purpose of this agreement is to provide the Webb County Child Support registry with mechanism for supporting and improving the IV-D child support case services provided by the County.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS - continued**

**Office of the Attorney General - continued**

**WEBB COUNTY SHERIFF DEPARTMENT OTHER VICTIM ASSISTANCE GRANT  
CONTRACT #08-02512.**

Funds are provided by the Office of the Attorney General. Funds shall provide direct crime victims services, outreach, and training for professionals and volunteers in Webb County.

**Office of the Governor**

**WEBB COUNTY DISTRICT ATTORNEY OTHER VICTIM ASSISTANCE GRANT  
CONTRACT #08-02520**

Funds are provided by the Office of the Attorney General. Funds shall provide direct crime victim services, outreach and training for professionals and volunteers in Webb County.

**TEXAS VINE**

Revenues are from the Office of the Attorney General. The purpose of this agreement is to reimburse Webb County for certain cost incurred in the participation in a statewide crime victim notification service.

**BORDER SECURITY ENHANCEMENT OPERATIONS PROJECT-OPERATION  
BORDER STAR CONTRACT #LBSP-08-WEBB**

Revenues are from the Division of Emergency Management. These funds are to be used to reimburse Webb County for Sheriff Department personnel overtime cost, travel, and operating expenditures for participating in a project to enhance border security along the Texas-Mexico border.

**OPERATION LINEBACKER**

Revenues are from the U.S. Department of Justice Office of Justice Programs passed through the Texas Border Sheriff's Coalition. Funds will be use for personnel, travel and training, and equipment. The Operation Linebacker will utilize Texas Border Sheriff; working closely with Federal and State partners to provide enhanced law enforcement strategies to enforce Texas state law.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS - continued**

**Division of Emergency**

**BORDER SECURITY EQUIPMENT AND TECHNOLOGY**

Revenues are from the Governor's Division of Emergency Management Texas Department of Public Safety. This grant will facilitate the acquisition and deployment of law enforcement technology as a means to help law enforcement agencies secure the border and counter border centric crime.

**Criminal Justice Division**

**WEBB COUNTY DWI/DRUG COURT PROGRAM GRANT #2056401**

Revenues are from the Office of the Governor Criminal Justice Division. Fund will support projects that provide court supervised substance abuse treatment as an alternative to traditional criminal sanctions.

**406 TH DISTRICT COURT DRUG COURT PROGRAM GRANT #2056402**

Revenues are from the Office of the Governor Criminal Justice Division. Funds will provide for personnel to assist in client evaluations, conduct screening and assessments for clients seeking substance abuse treatment, and develop a treatment plan for clients.



**Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009**

	<u>Webb County Clerk Archive</u>	<u>Webb County Hotel/Motel Occupancy Tax</u>	<u>Webb County Records Management and Preservation</u>	<u>District Clerk Preservation</u>
<b>ASSETS</b>				
Cash and investments	\$ 5,460	\$ 139,462	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	138,242	24,751	48,518	44,289
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>143,702</u>	<u>164,213</u>	<u>48,518</u>	<u>44,289</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	110,600	1,756	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	2,621	-	4,160	-
Other payables	-	-	-	-
Total liabilities	<u>2,621</u>	<u>110,600</u>	<u>5,916</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	206,479	121,650	72,411	21,269
Unreserved	(65,398)	(68,037)	(29,809)	23,020
Total fund balances	<u>141,081</u>	<u>53,613</u>	<u>42,602</u>	<u>44,289</u>
Total liabilities and fund balances	<u>\$ 143,702</u>	<u>\$ 164,213</u>	<u>\$ 48,518</u>	<u>\$ 44,289</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Webb County Clerk Records Management and Preservation</u>	<u>Road and Bridge</u>	<u>Webb County Tax Assessor / Collector Vehicle Inventory Tax</u>	<u>Justice Court Technology</u>
<b>ASSETS</b>				
Cash and investments	\$ 5,465	\$ -	\$ -	\$ -
Taxes receivable, net	-	180,049	-	-
Due from other funds	152,204	1,930,522	-	338,436
Receivable from other governments	-	32,003	-	-
Other receivables	-	16,427	-	-
Inventories	-	-	-	-
Other assets	-	230	-	-
Total assets	<u>157,669</u>	<u>2,159,231</u>	<u>-</u>	<u>338,436</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	128,717	-	20,878
Due to other funds	-	8,403	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	169,505	-	-
Other accrued expenditures	6,655	200,762	-	-
Other payables	-	37,208	-	-
Total liabilities	<u>6,655</u>	<u>544,595</u>	<u>-</u>	<u>20,878</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	141,810	1,903,515	-	249,325
Unreserved	9,204	(288,879)	-	68,233
Total fund balances	<u>151,014</u>	<u>1,614,636</u>	<u>-</u>	<u>317,558</u>
Total liabilities and fund balances	<u>\$ 157,669</u>	<u>\$ 2,159,231</u>	<u>\$ -</u>	<u>\$ 338,436</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Election Contract Services</u>	<u>Webb County Constable Precinct 1 State Forfeiture</u>	<u>Webb County Constable Precinct 1 Federal Forfeiture</u>	<u>Webb County Constable Precinct 4 Federal Forfeiture</u>
<b>ASSETS</b>				
Cash and investments	\$ 17,920	\$ -	\$ 8,851	\$ 4,001
Taxes receivable, net	-	-	-	-
Due from other funds	3,005	3,265	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>20,925</u>	<u>3,265</u>	<u>8,851</u>	<u>4,001</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	76	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	2,340	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,416</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	67,064	3,265	16,393	3,968
Unreserved	(46,139)	-	(9,958)	33
Total fund balances	<u>20,925</u>	<u>3,265</u>	<u>6,435</u>	<u>4,001</u>
Total liabilities and fund balances	<u>\$ 20,925</u>	<u>\$ 3,265</u>	<u>\$ 8,851</u>	<u>\$ 4,001</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2009**

	<u>Webb County Sheriff Federal Forfeiture</u>	<u>Webb County Sheriff State Forfeiture</u>	<u>Webb County District Attorney Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture</u>
<b>ASSETS</b>				
Cash and investments	\$ 618,023	\$ 267,827	\$ 218,557	\$ 238,970
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	397	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>618,023</u>	<u>267,827</u>	<u>218,954</u>	<u>238,970</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	74,449	39,495	11,415	-
Due to other funds	10,692	26,440	3,075	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	67	9,997	22,110
Other payables	-	-	-	-
Total liabilities	<u>85,141</u>	<u>66,002</u>	<u>24,487</u>	<u>22,110</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	290,377	605,499	305,572	668,438
Unreserved	242,505	(403,674)	(111,105)	(451,578)
Total fund balances	<u>532,882</u>	<u>201,825</u>	<u>194,467</u>	<u>216,860</u>
Total liabilities and fund balances	<u>\$ 618,023</u>	<u>\$ 267,827</u>	<u>\$ 218,954</u>	<u>\$ 238,970</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2009**

	<u>DA State</u> <u>Forfeit/Gambling</u>	<u>County Attorney State</u> <u>Forfeiture</u>	<u>District Attorney Hot</u> <u>Check Fee</u>	<u>Courthouse Security</u> <u>Fees</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 31,869	\$ -	\$ 1,093
Taxes receivable, net	-	-	-	-
Due from other funds	95,834	-	43,000	94,308
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>95,834</u>	<u>31,869</u>	<u>43,000</u>	<u>95,401</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	4,405	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	937	2,050	-
Other payables	-	-	-	-
Total liabilities	<u>4,405</u>	<u>937</u>	<u>2,050</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	46,435	-
Unreserved	91,429	30,932	(5,485)	95,401
Total fund balances	<u>91,429</u>	<u>30,932</u>	<u>40,950</u>	<u>95,401</u>
Total liabilities and fund balances	<u>\$ 95,834</u>	<u>\$ 31,869</u>	<u>\$ 43,000</u>	<u>\$ 95,401</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2009**

	<u><b>J.P. Courthouse Security</b></u>	<u><b>Laredo Webb County Child Welfare Unit</b></u>	<u><b>Webb County Sheriff Inmate Commissary Sales Commission</b></u>	<u><b>Rural Rail Transportation District</b></u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 124,815	\$ 61,653	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	65,800	-	-	7,362
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>65,800</u>	<u>124,815</u>	<u>61,653</u>	<u>7,362</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	886	2,099	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>886</u>	<u>2,099</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	49,448	122,836	56,573	9,722
Unreserved	16,352	1,093	2,981	(2,360)
Total fund balances	<u>65,800</u>	<u>123,929</u>	<u>59,554</u>	<u>7,362</u>
Total liabilities and fund balances	<u>\$ 65,800</u>	<u>\$ 124,815</u>	<u>\$ 61,653</u>	<u>\$ 7,362</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>State Comptroller - Law Enforcement Officer's Standards and Education Account</u>	<u>State Comptroller - 49th Judicial District</u>	<u>Court Initiated Guardianship</u>	<u>Payroll Clearing</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 87,194	\$ -	\$ 1,271,997
Taxes receivable, net	-	-	-	-
Due from other funds	35,282	-	6,540	811,678
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>35,282</u>	<u>87,194</u>	<u>6,540</u>	<u>2,083,675</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	69	-	818,900
Due to other funds	-	2,270	-	1,264,775
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>2,339</u>	<u>-</u>	<u>2,083,675</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	30,334	89,473	2,840	-
Unreserved	4,948	(4,618)	3,700	-
Total fund balances	<u>35,282</u>	<u>84,855</u>	<u>6,540</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 35,282</u>	<u>\$ 87,194</u>	<u>\$ 6,540</u>	<u>\$ 2,083,675</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>National Rifle Association Foundation</u>	<u>Self Help Center</u>	<u>Neighbor-to-Neighbor</u>	<u>Elderly Nutrition</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,330	10,800	1,114	8,760
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>1,330</u>	<u>10,800</u>	<u>1,114</u>	<u>8,760</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	4,492	539	6,043
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	530	-
Other accrued expenditures	-	6,308	-	2,717
Other payables	-	-	45	-
Total liabilities	<u>-</u>	<u>10,800</u>	<u>1,114</u>	<u>8,760</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	4,930	-	-	-
Unreserved	(3,600)	-	-	-
Total fund balances	<u>1,330</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,330</u>	<u>\$ 10,800</u>	<u>\$ 1,114</u>	<u>\$ 8,760</u>

Continued



**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2009**

	<u>Webb County Sheriff Radio Communications</u>	<u>Headstart</u>	<u>Head Start ARRA Funds</u>	<u>Comprehensive Energy Assistance Program</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	94,946	-	-	-
Receivable from other governments	-	391,307	16,889	558,294
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	4,095	-	-
Total assets	<u>94,946</u>	<u>395,402</u>	<u>16,889</u>	<u>558,294</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	95	16,832	864	5,427
Due to other funds	-	26,295	-	552,061
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	352,275	16,025	806
Other payables	-	-	-	-
Total liabilities	<u>95</u>	<u>395,402</u>	<u>16,889</u>	<u>558,294</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	114,360	-	-	-
Unreserved	(19,509)	-	-	-
Total fund balances	<u>94,851</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 94,946</u>	<u>\$ 395,402</u>	<u>\$ 16,889</u>	<u>\$ 558,294</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Weatherization</u> <u>Assistance For Low</u> <u>Income Persons</u>	<u>Community Service</u> <u>Block Grant</u>	<u>CSBG American</u> <u>Recovery Act</u>	<u>AAMA - Substance</u> <u>Abuse Treatment</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	690	42,344	-	-
Receivable from other governments	34,523	160,635	4,922	-
Other receivables	694	-	644	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>35,907</u>	<u>202,979</u>	<u>5,566</u>	<u>-</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	167	-	-
Due to other funds	32,061	167,193	3,441	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	3,846	35,619	2,125	-
Other payables	-	-	-	-
Total liabilities	<u>35,907</u>	<u>202,979</u>	<u>5,566</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 35,907</u>	<u>\$ 202,979</u>	<u>\$ 5,566</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2009**

	<u>Meals on Wheels</u>	<u>Home Owner Occupied 1001027</u>	<u>TDHCA Self Help Center 724003</u>	<u>Self Help Center FY 08/12</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	111	-
Receivable from other governments	74,871	999	-	31,548
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	100
Total assets	<u>74,871</u>	<u>999</u>	<u>111</u>	<u>31,648</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	16,838	-	-	-
Due to other funds	18,801	999	111	29,904
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	12,665	-	-	1,385
Other payables	-	-	-	359
Total liabilities	<u>48,304</u>	<u>999</u>	<u>111</u>	<u>31,648</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	26,567	-	-	-
Total fund balances	<u>26,567</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 74,871</u>	<u>\$ 999</u>	<u>\$ 111</u>	<u>\$ 31,648</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Child And Adult Care Food Program</u>	<u>Housing Preservation Grant</u>	<u>DEA - Laredo Financial Task Force</u>	<u>DEA Narcotics Task Force</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	115,694	-	137,108	163,904
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>115,694</u>	<u>-</u>	<u>137,108</u>	<u>163,904</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	46,645	-	-	-
Due to other funds	31,154	-	121,350	144,661
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	18,625	-	15,758	19,243
Other payables	-	-	-	-
Total liabilities	<u>96,424</u>	<u>-</u>	<u>137,108</u>	<u>163,904</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	19,270	-	-	-
Total fund balances	<u>19,270</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 115,694</u>	<u>\$ -</u>	<u>\$ 137,108</u>	<u>\$ 163,904</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>U.S. Department Of Justice-Bullet Proof Vests Partnership Program</u>	<u>CJD Juvenile Accountability Incentive Block</u>	<u>Operation Border Star</u>	<u>South TX Anti-violent Project</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	7,325	-	-	-
Receivable from other governments	7,325	-	86,498	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>14,650</u>	<u>-</u>	<u>86,498</u>	<u>-</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	14,650	-	40,688	-
Due to other funds	-	-	38,432	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	7,378	-
Other payables	-	-	-	-
Total liabilities	<u>14,650</u>	<u>-</u>	<u>86,498</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 14,650</u>	<u>\$ -</u>	<u>\$ 86,498</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>CJD STDC Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>Operation Co-</u> <u>Operation</u>	<u>CAA Emergency Food</u> <u>&amp; Shelter</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	38,654
Receivable from other governments	-	23,609	40,434	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
<b>Total assets</b>	<u>-</u>	<u>23,609</u>	<u>40,434</u>	<u>38,654</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	40,434	10,188
Due to other funds	-	20,499	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	28,466
Other accrued expenditures	-	3,110	-	-
Other payables	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>23,609</u>	<u>40,434</u>	<u>38,654</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
<b>Total fund balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ -</u>	<u>\$ 23,609</u>	<u>\$ 40,434</u>	<u>\$ 38,654</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Weatherization - ARRA Fund</u>	<u>Public Transportation For Non Urbanized Areas</u>	<u>U.S. Department of Justice - Homeland Security</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, &amp; Firearms Gang Resistance &amp; Education And Training Program (G.R.E.A.T)</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	653	-	-
Receivable from other governments	1,051	379,361	252,153	2,785
Other receivables	-	-	-	-
Inventories	-	9,590	-	-
Other assets	-	-	-	-
Total assets	<u>1,051</u>	<u>389,604</u>	<u>252,153</u>	<u>2,785</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	1,519	-	-
Due to other funds	1,051	357,912	252,153	2,785
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	20,583	-	-
Other payables	-	-	-	-
Total liabilities	<u>1,051</u>	<u>380,014</u>	<u>252,153</u>	<u>2,785</u>
Fund balances:				
Reserved for:				
Inventories	-	9,590	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>9,590</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,051</u>	<u>\$ 389,604</u>	<u>\$ 252,153</u>	<u>\$ 2,785</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>CJAD Substance Abuse Felony</u>	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>	<u>CJAD Basic Supervision Program</u>
<b>ASSETS</b>				
Cash and investments	\$ 42,685	\$ 68,634	\$ 37,255	\$ 885,091
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	6,353
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	1,984
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>42,685</u>	<u>68,634</u>	<u>37,255</u>	<u>893,428</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	3,790	-	-	16,016
Due to other funds	5,118	1,980	1,000	3,592
Payable to other governments	-	-	-	-
Deferred revenue	10,725	44,172	25,979	115,384
Other accrued expenditures	-	22,482	10,276	76,125
Other payables	-	-	-	182,902
Total liabilities	<u>19,633</u>	<u>68,634</u>	<u>37,255</u>	<u>394,019</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	43,564	-	16,180	489,173
Unreserved	(20,512)	-	(16,180)	10,236
Total fund balances	<u>23,052</u>	<u>-</u>	<u>-</u>	<u>499,409</u>
Total liabilities and fund balances	<u>\$ 42,685</u>	<u>\$ 68,634</u>	<u>\$ 37,255</u>	<u>\$ 893,428</u>

Continued



Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>CJAD Treatment Incarceration Program</u>	<u>CJAD Mentally Impaired Caseload</u>	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>
<b>ASSETS</b>				
Cash and investments	\$ 58,823	\$ 11,488	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	4,679	-	2,581	97,104
Receivable from other governments	-	-	3,874	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>63,502</u>	<u>11,488</u>	<u>6,455</u>	<u>97,104</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	14,324	-	122	9,942
Due to other funds	-	-	17	-
Payable to other governments	-	-	-	10,855
Deferred revenue	45,251	7,946	-	56,023
Other accrued expenditures	3,927	3,542	2,241	20,284
Other payables	-	-	4,075	-
Total liabilities	<u>63,502</u>	<u>11,488</u>	<u>6,455</u>	<u>97,104</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	9,645	-	-	-
Unreserved	(9,645)	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 63,502</u>	<u>\$ 11,488</u>	<u>\$ 6,455</u>	<u>\$ 97,104</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Progressive Sanctions ISJPO</u>	<u>TJPC Salary Adjustment Juvenile Officers</u>	<u>TJPC State Aid</u>	<u>Progressive Sanctions JPO</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	2,942	31,597	34,204	22,949
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>2,942</u>	<u>31,597</u>	<u>34,204</u>	<u>22,949</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	16,189	150	-
Deferred revenue	796	9,922	27,052	2,153
Other accrued expenditures	2,146	5,486	7,002	20,796
Other payables	-	-	-	-
Total liabilities	<u>2,942</u>	<u>31,597</u>	<u>34,204</u>	<u>22,949</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 2,942</u>	<u>\$ 31,597</u>	<u>\$ 34,204</u>	<u>\$ 22,949</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>TJPC Progressive Sanction Level 1,2,3</u>	<u>Justice Benefits</u>	<u>Intensive Community - Based Program</u>	<u>TJPC-Diversionary Placement</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 568,700	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	254	-	7,547	75,132
Receivable from other governments	-	-	14,869	14,000
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>254</u>	<u>568,700</u>	<u>22,416</u>	<u>89,132</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	2,992	8,533	18,848
Due to other funds	-	15,402	-	-
Payable to other governments	254	-	13,883	86
Deferred revenue	-	-	-	70,198
Other accrued expenditures	-	7,365	-	-
Other payables	-	-	-	-
Total liabilities	<u>254</u>	<u>25,759</u>	<u>22,416</u>	<u>89,132</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	781,567	-	(15,402)
Unreserved	-	(238,626)	-	15,402
Total fund balances	<u>-</u>	<u>542,941</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 254</u>	<u>\$ 568,700</u>	<u>\$ 22,416</u>	<u>\$ 89,132</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>TJPC JJAEP</u>	<u>CJD City of Laredo</u> <u>Auto Theft Task</u> <u>Force</u>	<u>Texas Parks &amp;</u> <u>Wildlife-Community</u> <u>Outdoor Outreach</u> <u>Program</u>	<u>Outdoor Youth Posse</u> <u>CO-OP</u>
<b>ASSETS</b>				
Cash and investments	\$ 499,859	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	81,686	10,934	1,745	4,581
Other receivables	15,010	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>596,555</u>	<u>10,934</u>	<u>1,745</u>	<u>4,581</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	2,183	-	26	-
Due to other funds	5,421	7,010	1,719	4,579
Payable to other governments	-	-	-	-
Deferred revenue	143,831	-	-	2
Other accrued expenditures	43,851	3,924	-	-
Other payables	-	-	-	-
Total liabilities	<u>195,286</u>	<u>10,934</u>	<u>1,745</u>	<u>4,581</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	416,875	-	-	-
Unreserved	(15,606)	-	-	-
Total fund balances	<u>401,269</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 596,555</u>	<u>\$ 10,934</u>	<u>\$ 1,745</u>	<u>\$ 4,581</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>State Comptroller Office Senate Bill 55 Statewide Tobacco Education &amp; Prevention</u>	<u>Regional Solid Waste Management Implementation Program 09-19-G03</u>	<u>PD Juvenile Defense Unit</u>	<u>Indigent Def Equalization</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	15,211	-	-	440,448
Receivable from other governments	-	18,427	93,129	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>15,211</u>	<u>18,427</u>	<u>93,129</u>	<u>440,448</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	560	419
Due to other funds	-	18,427	72,678	371
Payable to other governments	2,711	-	-	-
Deferred revenue	12,500	-	-	250,126
Other accrued expenditures	-	-	19,891	3,169
Other payables	-	-	-	-
Total liabilities	<u>15,211</u>	<u>18,427</u>	<u>93,129</u>	<u>254,085</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	173,928
Unreserved	-	-	-	12,435
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>186,363</u>
Total liabilities and fund balances	<u>\$ 15,211</u>	<u>\$ 18,427</u>	<u>\$ 93,129</u>	<u>\$ 440,448</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>OAG Contract 07- C0134</u>	<u>OVAG Contract 08- 02512</u>	<u>OVAG Contract 08- 02520</u>	<u>Office of Attorney General -Texas VINE</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	66,779	-	-	-
Receivable from other governments	-	8,463	2,145	2,509
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>66,779</u>	<u>8,463</u>	<u>2,145</u>	<u>2,509</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	125	-	2,509
Due to other funds	-	6,534	2,145	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	1,804	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>8,463</u>	<u>2,145</u>	<u>2,509</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	66,356	-	-	-
Unreserved	423	-	-	-
Total fund balances	<u>66,779</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 66,779</u>	<u>\$ 8,463</u>	<u>\$ 2,145</u>	<u>\$ 2,509</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2009**

	<u>Operation Border Star</u> <u>LBSP-08</u>	<u>TBSC-Operation</u> <u>Linebacker</u>	<u>Border Security &amp;</u> <u>Technology 08-015</u>	<u>CJD 406 District</u> <u>Court Drug Program</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	9,316	11,124	-	933
Receivable from other governments	743,568	109,449	354,522	50,374
Other receivables	530	-	-	75
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>753,414</u>	<u>120,573</u>	<u>354,522</u>	<u>51,382</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	188,698	26,146
Due to other funds	753,414	120,573	165,824	22,101
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	2,357
Other payables	-	-	-	-
Total liabilities	<u>753,414</u>	<u>120,573</u>	<u>354,522</u>	<u>50,604</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	(9,215)	-	-	-
Unreserved	9,215	-	-	778
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>778</u>
Total liabilities and fund balances	<u>\$ 753,414</u>	<u>\$ 120,573</u>	<u>\$ 354,522</u>	<u>\$ 51,382</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

**Total-Nonmajor  
Special Revenues  
Funds**

**ASSETS**

Cash and investments	\$ 5,275,692
Taxes receivable, net	180,049
Due from other funds	4,879,313
Receivable from other governments	4,030,188
Other receivables	35,364
Inventories	9,590
Other assets	4,425
Total assets	<u>14,414,621</u>

**LIABILITIES AND FUND BALANCES**

Liabilities:

Accounts payable	1,711,414
Due to other funds	4,327,408
Payable to other governments	44,128
Deferred revenue	1,022,901
Other accrued expenditures	1,024,495
Other payables	224,589
Total liabilities	<u>8,354,935</u>

Fund balances:

Reserved for:	
Inventories	9,590
Special revenues	7,176,657
Unreserved	(1,126,561)
Total fund balances	<u>6,059,686</u>

Total liabilities and fund balances	<u>\$ 14,414,621</u>
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Concluded



**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2009**

	<u>Webb County Clerk Archive</u>	<u>Webb County Hotel/Motel Occupancy Tax</u>	<u>Webb County Records Management and Preservation</u>	<u>District Clerk Preservation</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	388,876	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	162,562	-	42,835	30,457
Investment earnings	-	1,192	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>162,562</u>	<u>390,068</u>	<u>42,835</u>	<u>30,457</u>
<b>EXPENDITURES</b>				
Current:				
General government	227,960	315,105	97,644	7,437
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>227,960</u>	<u>315,105</u>	<u>97,644</u>	<u>7,437</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(65,398)</u>	<u>74,963</u>	<u>(54,809)</u>	<u>23,020</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	25,000	-
Transfers out	-	(143,000)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(143,000)</u>	<u>25,000</u>	<u>-</u>
Net change in fund balances	(65,398)	(68,037)	(29,809)	23,020
Fund balances - beginning, Restated	206,479	121,650	72,411	21,269
Fund balances - ending	<u>\$ 141,081</u>	<u>\$ 53,613</u>	<u>\$ 42,602</u>	<u>\$ 44,289</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2009**

	<u><b>Webb County Clerk Records Management and Preservation</b></u>	<u><b>Road and Bridge</b></u>	<u><b>Webb County Tax Assessor / Collector Vehicle Inventory Tax</b></u>	<u><b>Justice Court Technology</b></u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ 1,101,413	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	1,851,628	-	-
Intergovernmental	-	97,803	-	-
Charges for services	179,615	2,439,184	10,202	67,012
Investment earnings	-	-	-	-
Miscellaneous	-	80,286	-	-
Grant matching	-	-	-	-
Total revenues	<u>179,615</u>	<u>5,570,314</u>	<u>10,202</u>	<u>67,012</u>
<b>EXPENDITURES</b>				
Current:				
General government	170,411	-	10,202	11,214
Public safety	-	19,095	-	-
Justice system	-	-	-	38,195
Health and human services	-	-	-	-
Infrastructure and environmental services	-	5,464,624	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	10,474	-	-
Total Expenditures	<u>170,411</u>	<u>5,494,193</u>	<u>10,202</u>	<u>49,409</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,204</u>	<u>76,121</u>	<u>-</u>	<u>17,603</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	50,630
Transfers out	-	(365,000)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(365,000)</u>	<u>-</u>	<u>50,630</u>
Net change in fund balances	9,204	(288,879)	-	68,233
Fund balances - beginning, Restated	141,810	1,903,515	-	249,325
Fund balances - ending	<u>\$ 151,014</u>	<u>\$ 1,614,636</u>	<u>\$ -</u>	<u>\$ 317,558</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2009**

	<u>Election Contract</u> <u>Services</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 4</u> <u>Federal Forfeiture</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	212,466	-	-	-
Investment earnings	340	-	148	33
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>212,806</u>	<u>-</u>	<u>148</u>	<u>33</u>
<b>EXPENDITURES</b>				
Current:				
General government	258,945	-	-	-
Public safety	-	-	10,106	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>258,945</u>	<u>-</u>	<u>10,106</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,139)</u>	<u>-</u>	<u>(9,958)</u>	<u>33</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(46,139)	-	(9,958)	33
Fund balances - beginning, Restated	67,064	3,265	16,393	3,968
Fund balances - ending	<u>\$ 20,925</u>	<u>\$ 3,265</u>	<u>\$ 6,435</u>	<u>\$ 4,001</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2009**

	<u>Webb County Sheriff Federal Forfeiture</u>	<u>Webb County Sheriff State Forfeiture</u>	<u>Webb County District Attorney Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	478,629	348,739	353,771	175,347
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	2,596	2,839	2,015	3,964
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>481,225</u>	<u>351,578</u>	<u>355,786</u>	<u>179,311</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	188,721	739,377	430,801	630,889
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	49,999	15,875	-	-
Total Expenditures	<u>238,720</u>	<u>755,252</u>	<u>430,801</u>	<u>630,889</u>
Excess (deficiency) of revenues over (under) expenditures	<u>242,505</u>	<u>(403,674)</u>	<u>(75,015)</u>	<u>(451,578)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	(36,090)	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(36,090)</u>	<u>-</u>
Net change in fund balances	242,505	(403,674)	(111,105)	(451,578)
Fund balances - beginning, Restated	290,377	605,499	305,572	668,438
Fund balances - ending	<u>\$ 532,882</u>	<u>\$ 201,825</u>	<u>\$ 194,467</u>	<u>\$ 216,860</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2009**

	<u>DA State Forfeit/Gambling</u>	<u>County Attorney State Forfeiture</u>	<u>District Attorney Hot Check Fee</u>	<u>Courthouse Security Fees</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	152,362	45,000	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	33,460	180,401
Investment earnings	-	76	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>152,362</u>	<u>45,076</u>	<u>33,460</u>	<u>180,401</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	14,144	-	-
Public safety	60,933	-	-	-
Justice system	-	-	38,945	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>60,933</u>	<u>14,144</u>	<u>38,945</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>91,429</u>	<u>30,932</u>	<u>(5,485)</u>	<u>180,401</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	(85,000)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(85,000)</u>
Net change in fund balances	91,429	30,932	(5,485)	95,401
Fund balances - beginning, Restated	-	-	46,435	-
Fund balances - ending	<u>\$ 91,429</u>	<u>\$ 30,932</u>	<u>\$ 40,950</u>	<u>\$ 95,401</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>J.P. Courthouse Security</u>	<u>Laredo Webb County Child Welfare Unit</u>	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>	<u>Rural Rail Transportation District</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	16,352	-	-	-
Investment earnings	-	1,012	-	-
Miscellaneous	-	81	26,945	-
Grant matching	-	-	-	-
Total revenues	<u>16,352</u>	<u>1,093</u>	<u>26,945</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	2,360
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	23,964	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>23,964</u>	<u>2,360</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,352</u>	<u>1,093</u>	<u>2,981</u>	<u>(2,360)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	16,352	1,093	2,981	(2,360)
Fund balances - beginning, Restated	49,448	122,836	56,573	9,722
Fund balances - ending	<u>\$ 65,800</u>	<u>\$ 123,929</u>	<u>\$ 59,554</u>	<u>\$ 7,362</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>State Comptroller - Law Enforcement Officer's Standards and Education Account</u>	<u>State Comptroller - 49th Judicial District</u>	<u>Court Initiated Guardianship</u>	<u>Payroll Clearing</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	25,045	34,450	-	-
Charges for services	-	-	3,700	-
Investment earnings	-	414	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>25,045</u>	<u>34,864</u>	<u>3,700</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	20,097	39,482	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>20,097</u>	<u>39,482</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,948</u>	<u>(4,618)</u>	<u>3,700</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,948	(4,618)	3,700	-
Fund balances - beginning, Restated	30,334	89,473	2,840	-
Fund balances - ending	<u>\$ 35,282</u>	<u>\$ 84,855</u>	<u>\$ 6,540</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>National Rifle Association Foundation</u>	<u>Self Help Center</u>	<u>Neighbor-to- Neighbor</u>	<u>Elderly Nutrition</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	27,297	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	153,278	-	109,740
Total revenues	<u>-</u>	<u>153,278</u>	<u>27,297</u>	<u>109,740</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	3,600	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	27,297	109,740
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	153,278	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>3,600</u>	<u>153,278</u>	<u>27,297</u>	<u>109,740</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(3,600)	-	-	-
Fund balances - beginning, Restated	4,930	-	-	-
Fund balances - ending	<u>\$ 1,330</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued



Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Webb County Sheriff Radio Communications</u>	<u>Headstart</u>	<u>Head Start ARRA Funds</u>	<u>Comprehensive Energy Assistance Program</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	7,830,518	146,573	1,338,299
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	2,472,771	-	-
Total revenues	<u>-</u>	<u>10,303,289</u>	<u>146,573</u>	<u>1,338,299</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	19,509	-	-	-
Justice system	-	-	-	-
Health and human services	-	10,200,886	146,573	1,338,299
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	102,403	-	-
Total Expenditures	<u>19,509</u>	<u>10,303,289</u>	<u>146,573</u>	<u>1,338,299</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,509)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(19,509)	-	-	-
Fund balances - beginning, Restated	114,360	-	-	-
Fund balances - ending	<u>\$ 94,851</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Weatherization</u> <u>Assistance For Low</u> <u>Income Persons</u>	<u>Community Service</u> <u>Block Grant</u>	<u>CSBG American</u> <u>Recovery Act</u>	<u>AAMA - Substance</u> <u>Abuse Treatment</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	150,878	473,216	4,922	42,868
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	100,289	-	-
Total revenues	<u>150,878</u>	<u>573,505</u>	<u>4,922</u>	<u>42,868</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	150,878	573,505	4,922	42,868
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>150,878</u>	<u>573,505</u>	<u>4,922</u>	<u>42,868</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Meals on Wheels</u>	<u>Home Owner Occupied 1001027</u>	<u>TDHCA Self Help Center 724003</u>	<u>Self Help Center FY 08/12</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	455,568	999	174,479	99,937
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	36,284	-	-	-
Total revenues	<u>491,852</u>	<u>999</u>	<u>174,479</u>	<u>99,937</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	465,285	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	999	174,479	99,937
Capital outlay	-	-	-	-
Total Expenditures	<u>465,285</u>	<u>999</u>	<u>174,479</u>	<u>99,937</u>
Excess (deficiency) of revenues over (under) expenditures	<u>26,567</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	26,567	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 26,567</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Child And Adult Care</u> <u>Food Program</u>	<u>Housing Preservation</u> <u>Grant</u>	<u>DEA - Laredo</u> <u>Financial Task Force</u>	<u>DEA Narcotics Task</u> <u>Force</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	859,060	48,165	243,310	306,742
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	9,360	-	-
Grant matching	-	-	4,955	29,134
Total revenues	<u>859,060</u>	<u>57,525</u>	<u>248,265</u>	<u>335,876</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	264,556	355,675
Justice system	-	-	-	-
Health and human services	839,790	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	57,525	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>839,790</u>	<u>57,525</u>	<u>264,556</u>	<u>355,675</u>
Excess (deficiency) of revenues over (under) expenditures	<u>19,270</u>	<u>-</u>	<u>(16,291)</u>	<u>(19,799)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	16,291	19,799
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>16,291</u>	<u>19,799</u>
Net change in fund balances	19,270	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 19,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>U.S. Department Of Justice-Bullet Proof Vests Partnership Program</u>	<u>CJD Juvenile Accountability Incentive Block</u>	<u>Operation Border Star</u>	<u>South TX Anti-violent Project</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	15,704
Intergovernmental	7,325	5,807	158,300	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	1,870
Miscellaneous	-	-	-	-
Grant matching	7,325	645	-	-
Total revenues	<u>14,650</u>	<u>6,452</u>	<u>158,300</u>	<u>17,574</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	14,650	-	113,274	17,574
Justice system	-	6,452	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	45,026	-
Total Expenditures	<u>14,650</u>	<u>6,452</u>	<u>158,300</u>	<u>17,574</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>CJD STDC Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>Operation Co-</u> <u>Operation</u>	<u>CAA Emergency</u> <u>Food &amp; Shelter</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	158	20,962	40,434	14,484
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	139,419
Grant matching	-	-	-	5,365
Total revenues	<u>158</u>	<u>20,962</u>	<u>40,434</u>	<u>159,268</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	20,962	40,434	-
Justice system	158	-	-	-
Health and human services	-	-	-	159,268
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>158</u>	<u>20,962</u>	<u>40,434</u>	<u>159,268</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2009**

	<u>Weatherization - ARRA Fund</u>	<u>Public Transportation For Non Urbanized Areas</u>	<u>U.S. Department of Justice - Homeland Security</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, &amp; Firearms Gang Resistance &amp; Education And Training Program (G.R.E.A.T)</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	1,051	896,141	252,153	16,395
Charges for services	-	109,201	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	22,400	-	-
Grant matching	-	72,670	-	4,620
Total revenues	<u>1,051</u>	<u>1,100,412</u>	<u>252,153</u>	<u>21,015</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	207,763	21,015
Justice system	-	-	-	-
Health and human services	1,051	-	-	-
Infrastructure and environmental services	-	799,050	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay <sup>1</sup>	-	301,362	44,390	-
Total Expenditures	<u>1,051</u>	<u>1,100,412</u>	<u>252,153</u>	<u>21,015</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	9,590	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 9,590</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>CJAD Substance</u> <u>Abuse Felony</u>	<u>CJAD Community</u> <u>Corrections</u>	<u>CJAD Day Reporting</u> <u>Center</u>	<u>CJAD Basic</u> <u>Supervision Program</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	70,562	321,819	172,560	582,137
Charges for services	-	-	-	-
Investment earnings	-	-	-	8,983
Miscellaneous	-	11,543	-	1,155,551
Grant matching	-	-	-	-
Total revenues	<u>70,562</u>	<u>333,362</u>	<u>172,560</u>	<u>1,746,671</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	91,074	399,014	189,713	1,657,717
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>91,074</u>	<u>399,014</u>	<u>189,713</u>	<u>1,657,717</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,512)</u>	<u>(65,652)</u>	<u>(17,153)</u>	<u>88,954</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	65,652	973	-
Transfers out	-	-	-	(78,718)
Total other financing sources and (uses)	<u>-</u>	<u>65,652</u>	<u>973</u>	<u>(78,718)</u>
Net change in fund balances	(20,512)	-	(16,180)	10,236
Fund balances - beginning, Restated	43,564	-	16,180	489,173
Fund balances - ending	<u>\$ 23,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 499,409</u>

Continued



Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>CJAD Treatment Incarceration Program</u>	<u>CJAD Mentally Impaired Caseload</u>	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	256,206	51,755	26,607	547,607
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	19,751	-
Total revenues	<u>256,206</u>	<u>51,755</u>	<u>46,358</u>	<u>547,607</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	46,358	547,607
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	265,851	63,847	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>265,851</u>	<u>63,847</u>	<u>46,358</u>	<u>547,607</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,645)</u>	<u>(12,092)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	12,092	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>12,092</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(9,645)	-	-	-
Fund balances - beginning, Restated	9,645	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Progressive</u> <u>Sanctions ISJPO</u>	<u>TJPC Salary</u> <u>Adjustment Juvenile</u> <u>Officers</u>	<u>TJPC State Aid</u>	<u>Progressive</u> <u>Sanctions JPO</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	27,331	96,399	192,681	233,943
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	17,196	-	-	194,676
Total revenues	<u>44,527</u>	<u>96,399</u>	<u>192,681</u>	<u>428,619</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	44,527	96,399	192,681	428,619
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>44,527</u>	<u>96,399</u>	<u>192,681</u>	<u>428,619</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2009**

	<u>TJPC Progressive Sanction Level 1,2,3</u>	<u>Justice Benefits</u>	<u>Intensive Community Based Program</u>	<u>TJPC-Diversionary Placement</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	40,126	-	177,553	443,206
Charges for services	-	-	-	-
Investment earnings	-	5,906	-	-
Miscellaneous	-	7,719	-	-
Grant matching	-	-	-	15,402
Total revenues	<u>40,126</u>	<u>13,625</u>	<u>177,553</u>	<u>458,608</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	40,126	252,251	177,553	443,206
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>40,126</u>	<u>252,251</u>	<u>177,553</u>	<u>443,206</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(238,626)</u>	<u>-</u>	<u>15,402</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(238,626)	-	15,402
Fund balances - beginning, Restated	-	781,567	-	(15,402)
Fund balances - ending	<u>\$ -</u>	<u>\$ 542,941</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>TJPC JJAEP</u>	<u>CJD City of Laredo</u> <u>Auto Theft Task</u> <u>Force</u>	<u>Texas Parks &amp;</u> <u>Wildlife-Community</u> <u>Outdoor Outreach</u> <u>Program</u>	<u>Outdoor Youth Posse</u> <u>CO-OP</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	626,470	31,260	14,549	4,581
Charges for services	412,326	-	-	-
Investment earnings	3,579	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	47,559	7,821	-
Total revenues	<u>1,042,375</u>	<u>78,819</u>	<u>22,370</u>	<u>4,581</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	78,819	-	-
Justice system	1,057,981	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	22,370	4,581
Capital outlay	-	-	-	-
Total Expenditures	<u>1,057,981</u>	<u>78,819</u>	<u>22,370</u>	<u>4,581</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,606)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(15,606)	-	-	-
Fund balances - beginning, Restated	416,875	-	-	-
Fund balances - ending	<u>\$ 401,269</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>State Comptroller</u> <u>Office Senate Bill 55</u> <u>Statewide Tobacco</u> <u>Education &amp;</u> <u>Prevention</u>	<u>Regional Solid Waste</u> <u>Management</u> <u>Implementation</u> <u>Program 09-19-G03</u>	<u>PD Juvenile Defense</u> <u>Unit</u>	<u>Indigent Def</u> <u>Equalization</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	5,345	30,000	321,163	86,246
Charges for services	-	-	80,291	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>5,345</u>	<u>30,000</u>	<u>401,454</u>	<u>86,246</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	5,345	-	-	-
Justice system	-	-	401,454	73,811
Health and human services	-	-	-	-
Infrastructure and environmental services	-	30,000	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>5,345</u>	<u>30,000</u>	<u>401,454</u>	<u>73,811</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,435</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	12,435
Fund balances - beginning, Restated	-	-	-	173,928
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,363</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>OAG Contract 07- C0134</u>	<u>OVAG Contract 08- 02512</u>	<u>OVAG Contract 08- 02520</u>	<u>Office of Attorney General -Texas VINE</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	423	41,752	42,768	30,108
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>423</u>	<u>41,752</u>	<u>42,768</u>	<u>30,108</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	30,108
Justice system	-	41,752	42,768	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>41,752</u>	<u>42,768</u>	<u>30,108</u>
Excess (deficiency) of revenues over (under) expenditures	<u>423</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	423	-	-	-
Fund balances - beginning, Restated	66,356	-	-	-
Fund balances - ending	<u>\$ 66,779</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Operation Border Star LBSP-08</u>	<u>TBSC-Operation Linebacker</u>	<u>Border Security &amp; Technology 08-015</u>	<u>CJD 406 District Court Drug Program</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	616,962	235,449	354,522	55,594
Charges for services	-	-	-	778
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	9,316	11,124	-	-
Total revenues	<u>626,278</u>	<u>246,573</u>	<u>354,522</u>	<u>56,372</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	617,063	118,073	-	-
Justice system	-	-	-	5,551
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	50,043
Community and economic development	-	-	-	-
Capital outlay	-	128,500	354,522	-
Total Expenditures	<u>617,063</u>	<u>246,573</u>	<u>354,522</u>	<u>55,594</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,215</u>	<u>-</u>	<u>-</u>	<u>778</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	9,215	-	-	778
Fund balances - beginning, Restated	(9,215)	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 778</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Total-Nonmajor</u> <u>Special Revenues</u> <u>Funds</u>
<b>REVENUES</b>	
Property Taxes	\$ 1,101,413
Sales and miscellaneous taxes	388,876
Fees and fines	3,421,180
Intergovernmental	19,511,023
Charges for services	3,980,842
Investment earnings	34,967
Miscellaneous	1,453,304
Grant matching	3,319,921
Total revenues	<u>33,211,526</u>
<b>EXPENDITURES</b>	
Current:	
General government	1,115,422
Public safety	4,008,342
Justice system	4,035,973
Health and human services	14,060,362
Infrastructure and environmental services	6,293,674
Corrections and rehabilitation	2,741,223
Community and economic development	513,169
Capital outlay	1,052,551
Total Expenditures	<u>33,820,716</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(609,190)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers in	190,437
Transfers out	(707,808)
Total other financing sources and (uses)	<u>(517,371)</u>
Net change in fund balances	(1,126,561)
Fund balances - beginning, Restated	7,186,247
Fund balances - ending	<u>\$ 6,059,686</u>

Concluded



**Webb County, Texas**  
**Webb County Clerk Archive Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Fees of Office				
County Clerk	\$ 193,700	162,562	(31,138)	181,604
Total Revenues	\$ 193,700	162,562	(31,138)	181,604
<b>EXPENDITURES</b>				
Current:				
General Government				
Salaries and Fringe Benefits	\$ 99,475	75,951	23,524	92,289
Administrative Travel	2,500	538	1,962	2,447
Office Supplies	2,500	1,692	808	2,471
Training & Education	3,500	229	3,271	1,500
Professional Services	177,000	136,743	40,257	3,263
Materials & Supplies	4,000	1,917	2,083	5,502
Repairs & Maintenance - Software	11,000	10,890	110	10,890
Total Expenditures	\$ 299,975	227,960	72,015	118,362
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (106,275)	(65,398)	40,877	63,242
Fund Balances- Beginning		206,479		143,237
Fund Balances- Ending		\$ 141,081		206,479

**Webb County, Texas**  
**Webb County Hotel/Motel Occupancy Tax Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Taxes	\$ 475,000	388,876	(86,124)	469,252
Interest	3,000	1,192	(1,808)	3,810
Total Revenues	<u>\$ 478,000</u>	<u>390,068</u>	<u>(87,932)</u>	<u>473,062</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Third Party Contracts	\$ 357,200	315,105	42,095	308,163
Total Expenditures	<u>\$ 357,200</u>	<u>315,105</u>	<u>42,095</u>	<u>308,163</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	120,800	74,963	(45,837)	164,899
Other Financing Sources (Uses)				
Transfers In	\$			
Transfers Out	(143,000)	(143,000)		(140,000)
Total Other Financing Sources (Uses)	<u>\$ (143,000)</u>	<u>(143,000)</u>		<u>(140,000)</u>
Net change in fund balances	<u>\$ (22,200)</u>	<u>(68,037)</u>	<u>(45,837)</u>	24,899
Fund Balances- Beginning		121,650		96,751
Fund Balances- Ending		<u>\$ 53,613</u>		<u>121,650</u>

**Webb County, Texas**  
**Webb County Records Management And Preservation Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Fees of Office				
District Clerk	\$ 30,500	33,862	3,362	36,387
County Clerk	5,000	7,727	2,727	5,957
Basic Supervision	1,000	1,246	246	1,512
Total Revenues	<u>\$ 36,500</u>	<u>42,835</u>	<u>6,335</u>	<u>43,856</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Salaries And Fringe Benefits	\$ 97,781	86,757	11,024	84,252
Records Management And Preservation	13,860	10,887	2,973	12,165
Total Expenditures	<u>\$ 111,641</u>	<u>97,644</u>	<u>13,997</u>	<u>96,417</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(75,141)	(54,809)	20,332	(52,561)
Other Financing Sources (Uses):				
Transfers In	\$ 25,000	25,000		60,000
Total Other Financing Sources (Uses)	<u>\$ 25,000</u>	<u>25,000</u>		<u>60,000</u>
Net change in fund balances	<u>\$ (50,141)</u>	<u>(29,809)</u>	<u>20,332</u>	7,439
Fund Balances- Beginning		72,411		64,972
Fund Balances- Ending		<u>\$ 42,602</u>		<u>72,411</u>

**Webb County, Texas**  
**District Clerk Preservation Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Fees Of Office				
District Clerk	\$ 26,000	30,457	4,457	33,667
Total Revenues	\$ 26,000	30,457	4,457	33,667
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 20,594	7,437	13,157	34,744
Capital Outlay				
Total Expenditures	\$ 20,594	7,437	13,157	34,744
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 5,406	23,020	17,614	(1,077)
Fund Balances- Beginning		21,269		22,346
Fund Balances- Ending		\$ 44,289		21,269

**Webb County, Texas**  
**Webb County Clerk Records Management And Preservation Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As of 9/30/08
<b>REVENUES</b>					
Fees of Office					
County Clerk	\$ 197,700	197,700	179,615	(18,085)	200,549
Total Revenues	\$ 197,700	197,700	179,615	(18,085)	200,549
<b>EXPENDITURES</b>					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 176,166	176,166	165,624	10,542	171,760
Records Management And Preservation	155,524	155,524	4,786	150,738	13,174
Total Expenditures	\$ 331,690	331,690	170,410	161,280	184,934
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (133,990)	(133,990)	9,205	143,195	15,615
Fund Balances- Beginning			141,810		126,195
Fund Balances- Ending			\$ 151,015		141,810

**Webb County, Texas**  
**Road And Bridge Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/08
	Original	Final			
REVENUES					
Property Taxes	\$ 1,123,253	1,123,253	1,101,413	(21,840)	996,147
Fees	2,469,500	2,469,500	2,439,184	(30,316)	2,488,866
Fines And Forfeitures	2,150,500	2,150,500	1,851,628	(298,872)	2,212,997
Intergovernmental	207,500	207,500	97,803	(109,697)	73,082
Miscellaneous	80,900	80,900	80,286	(614)	108,294
Total Revenues	\$ 6,031,653	6,031,653	5,570,314	(461,339)	5,879,386
EXPENDITURES					
Current:					
Public Safety					
Road And Bridge	\$ 9,189	22,397	19,095	3,302	2,740
Infrastructure And Environmental Services					
Road And Bridge	6,302,661	6,292,187	5,464,624	827,563	5,338,937
Capital Outlay	14,100	11,366	10,474	892	66,995
Total Expenditures	\$ 6,325,950	6,325,950	5,494,193	831,757	5,408,672
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(294,297)	(294,297)	76,121	370,418	470,714
Other Financing Sources (Uses)					
Transfers In	\$				1,300
Transfers Out	(365,000)	(365,000)	(365,000)		(365,000)
Proceeds from Sale of Equipment	500	500		(500)	
Total Other Financing Sources (Uses)	\$ (364,500)	(364,500)	(365,000)	(500)	(363,700)
Net change in fund balances	\$ (658,797)	(658,797)	(288,879)	369,918	107,014
Fund Balances- Beginning			1,903,514		1,796,500
Fund Balances- Ending			\$ 1,614,635		1,903,514

**Webb County, Texas**  
**Webb County Tax Assessor / Collector Vehicle Inventory Tax Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Penalty And Interest	\$ 12,000		(12,000)	
Service Fees	53,000	10,202	(42,798)	
Total Revenues	\$ 65,000	10,202	(54,798)	
<b>EXPENDITURES</b>				
Current:				
General Government				
Salaries And Fringe Benefits	\$ 10,204	10,202	2	
Insurance	3,000		3,000	
Materials And Supplies	10,000		10,000	
Minor Apparatus & Tools	4,796		4,796	
Vehicle Maintenance	2,000		2,000	
Total Expenditures	\$ 30,000	10,202	19,798	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 35,000		(35,000)	
Net change in fund balances	\$			
Fund Balances- Beginning				
Fund Balances- Ending		\$		

**Webb County, Texas**  
**Justice Court Technology Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Fees Of Office	\$ 83,500	67,012	(16,488)	79,842
Total Revenues	\$ 83,500	67,012	(16,488)	79,842
<b>EXPENDITURES</b>				
Current:				
Justice System				
Training & Education	\$ 1,272	585	687	
Minor Apparatus & Tools	244,792	48,824	195,968	32,198
Capital Outlay	39,416		39,416	
Total Expenditures	\$ 285,480	49,409	236,071	32,198
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (201,980)	17,603	219,583	47,644
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 50,630	50,630		
Total Other Financing Sources (Uses)	\$ 50,630	50,630		
Net change in fund balances	\$ (151,350)	68,233	219,583	47,644
Fund Balances- Beginning		249,325		201,681
Fund Balances- Ending		\$ 317,558		249,325



**Webb County, Texas**  
**Election Contract Services Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Fees Of Office	\$ 158,873	212,466	53,593	284,601
Interest	400	340	(60)	1,265
Other Revenues				35,386
Total Revenues	\$ <u>159,273</u>	<u>212,806</u>	<u>53,533</u>	<u>321,252</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Elections Expense	\$ <u>258,945</u>	<u>258,945</u>		<u>277,410</u>
Total Expenditures	\$ <u>258,945</u>	<u>258,945</u>		<u>277,410</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u>(99,672)</u>	<u>(46,139)</u>	<u>53,533</u>	<u>43,842</u>
Fund Balances- Beginning		67,064		23,222
Fund Balances- Ending		\$ <u>20,925</u>		<u>67,064</u>

**Webb County, Texas**  
**Webb County Constable Precinct 1 State Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

2009					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
	Original	Final			
<b>REVENUE</b>					
Fines And Forfeitures	\$ 25,000	25,000		(25,000)	3,182
Total Revenues	<u>\$ 25,000</u>	<u>25,000</u>		<u>(25,000)</u>	<u>3,182</u>
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Fire And Ammunition	\$ 83	83		83	
Repair And Maintenance-Vehicle		2,917		2,917	
Drug Free Campaign					432
Total Expenditures	<u>\$ 83</u>	<u>3,000</u>		<u>3,000</u>	<u>432</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 24,917</u>	<u>22,000</u>		<u>(22,000)</u>	2,749
Fund Balances - Beginning			3,265		516
Fund Balances - Ending			<u>\$ 3,265</u>		<u>3,265</u>

**Webb County, Texas**  
**Webb County Constable Precinct 1 Federal Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Fines And Forfeiture	\$ 1,046		(1,046)	1,046
Interest	645	148	(497)	976
Total Revenues	<u>\$ 1,691</u>	<u>148</u>	<u>(1,543)</u>	<u>2,022</u>
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Training & Education	\$			326
Uniforms	3,592	789	2,803	3,112
Fuel & Lubricants				2,283
Fire & Ammo	4,175	2,885	1,290	2,124
K9 Expense	2,261	1,333	928	2,886
Drug Free Campaign	5,972	5,099	873	4,139
Total Expenditures	<u>\$ 16,000</u>	<u>10,106</u>	<u>5,894</u>	<u>14,870</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (14,309)</u>	<u>(9,958)</u>	<u>4,351</u>	<u>(12,848)</u>
Fund Balances- Beginning		16,393		29,241
Fund Balances- Ending		<u>\$ 6,435</u>		<u>16,393</u>

**Webb County, Texas**  
**Constable Precinct 4 Federal Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

2009					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Total
	Original	Final		Positive (Negative)	Prior Year As Of 9/30/08
REVENUES					
Fines And Forfeitures	\$	5,000	5,000	(5,000)	
Interest			33	33	166
Total Revenues	\$	<u>5,000</u>	<u>5,000</u>	<u>(4,968)</u>	<u>166</u>
EXPENDITURES					
Current:					
Public Safety:					
Repair And Maintenance-Vehicle			900	900	
Drug Free Campaign		5,000	3,000	3,000	1,693
Total Expenditures	\$	<u>5,000</u>	<u>3,900</u>	<u>3,900</u>	<u>1,693</u>
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$	<u>1,100</u>	33	<u>(1,068)</u>	(1,527)
Fund Balances - Beginning			3,968		5,495
Fund Balances - Ending	\$		<u>4,001</u>		<u>3,968</u>

**Webb County, Texas**  
**Sheriff Federal Forfeiture**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	2009				
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Positive	As Of 9/30/08
				(Negative)	
<b>REVENUES</b>					
Fines And Forfeitures	\$	125,009	478,629	353,620	358,730
Interest	480	480	2,596	2,116	2,775
Total Revenues	\$	480	481,225	355,736	361,505
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Personnel And Fringe Benefits	\$	46,325	31,335	14,990	29,537
Administration Travel			(360)	360	3,791
Training And Education		20,000	10,291	9,709	10,000
Equipment Rental		55,170	22,449	32,721	
Professional Services		138,400	104,400	34,000	
Uniforms		55		55	
Materials And Supplies		122		122	
Minor Apparatus And Tools		25,678	20,605	5,073	4,025
Fire Arms And Ammunition	11,900	21,900		21,900	47,010
Repair And Maintenance-Building					8,435
BPV 305		1,000		1,000	
Capital Outlay		145,416	49,999	95,417	140,621
Total Expenditures	\$	58,225	238,720	215,346	243,418
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$	(57,745)	242,505	571,082	118,087
Fund Balances - Beginning			290,377		172,290
Fund Balances - Ending			\$ 532,882		290,377

**Webb County, Texas**  
**Webb County Sheriff State Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

2009						
	Budgeted Amounts		Actual	Variance with Final Budget	Total	
	Original	Final	Amounts	Positive (Negative)	Prior Year As Of 9/30/08	
<b>REVENUES</b>						
Fines And Forfeitures	\$	348,739	348,739		1,771,875	
Interest		12,500	2,839	(9,661.04)	39,438	
Total Revenues	\$	361,239	351,578	(9,661.04)	1,811,313	
<b>EXPENDITURES</b>						
Current:						
Public Safety:						
Salaries & Fringe Benefits	\$	338,195	260,724	249,645	11,079	385,432
Administrative Travel			5,000	4,187	813	7,014
Postage And Courier Service						424
Due And Memberships			3,000	130	2,870	
Books And Subscription			1,695	1,695		
Training And Education			18,428	18,333	96	19,738
Equipment Rental	60,000	47,789	45,245	2,544	46,763	
Professional Services	120,000	16,437	12,789	3,648	114,623	
Uniforms		13,530	13,173	357	384	
Fuel And Lubricants					58,505	
Materials And Supplies	10,000	23,016	22,368	648	73,784	
Minor Apparatus & Tools	200,000	33,070	32,948	122	144,966	
Fire And Ammo		5,000	1,017	3,983		
Repair And Maintenance - Building		7,000	4,900	2,100	21,212	
Repair And Maintenance - Equipment		2,000	170	1,830	5,877	
Repair And Maintenance - Vehicle					278	
Canine Purchase	2,000	16,000	8,500	7,500	165	
Drug Free Campaign	25,000	63,816	33,645	30,170	117,738	
Expense For Other Law Enforcement		45,100	45,033	67	1,937	
Support Assistance	140,000	253,000	241,600	11,400	519,825	
Investigation Expense	3,000	12,000	4,000	8,000	3,000	
BPV 305		5,400		5,400	6,881	
Capital Outlay		101,734	15,875	85,859	15,043	
Total Expenditures	\$	898,195	933,739	755,252	178,487	1,543,589
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$	(898,195)	(572,500)	(403,674)	168,826	267,724
Other Financing Sources (Uses):						
Operating Transfer Out	\$		(15,000)			(9,610)
Total Other Financing Sources (Uses)	\$		(15,000)			(9,610)
Net Change In Fund Balances	\$	(898,195)	(587,500)	(403,674)	168,826	258,114
Fund Balances - Beginning						
Fund Balances - Ending			605,499		347,385	
	\$		201,825		605,499	

**Webb County, Texas**  
**Webb County District Attorney Federal Forfeiture**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

2009					
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
	Original	Final	Amounts		
<b>REVENUES</b>					
Fines And Forfeitures	\$ 264,567	315,389	353,771	38,382	544,043
Interest	20,304	20,304	2,015	(18,289)	27,871
Total Revenues	<u>\$ 284,871</u>	<u>335,693</u>	<u>355,786</u>	<u>20,093</u>	<u>571,914</u>
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Personnel And Fringe Benefits	\$ 292,563	373,908	272,798	101,110	199,330
Investigation					
Administrative Travel	18,000	15,000	13,766	1,234	15,210
Telephone		14,000	7,752	6,248	2,607
Dues And Membership		985	878	107	3,658
Books And Subscriptions		5,376	1,713	3,663	3,003
Training And Education	25,000	15,165	14,941	224	13,465
Equipment Rental					2,457
Professional Services	14,000	15,000	11,826	3,174	30,865
Trail Case Expense		8,000	7,786	214	
Witness Expense	3,550	12,000	8,636	3,364	2,709
Uniforms		10,000	8,389	1,611	240
Material And Supplies	9,733	36,460	32,285	4,174	26,912
Minor Tools/Apparatus	65,637	3,566	1,676	1,890	112,004
Fire and Ammunition		5,000	3,650	1,350	5,458
Repair And Maintenance-Equipment		3,559	59	3,500	557
Repair And Maintenance-Vehicle		9,956	5,705	4,252	8,814
Drug Free Campaign	4,287	9,621	9,544	78	27,424
Other Law Enforcement	32,880	30,293	28,665	1,629	106,287
BPV 305		732	732		
Capital Outlay		1,162		1,162	255,500
Total Expenditures	<u>\$ 465,650</u>	<u>569,783</u>	<u>430,801</u>	<u>138,982</u>	<u>816,499</u>
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	(180,779)	(234,090)	(75,015)	159,075	(244,585)
Other Financing Sources (Uses):					
Operating Transfer Out	\$	(60,000)	(36,090)	(23,910)	(441,299)
Total Other Financing Sources (Uses)	\$	(60,000)	(36,090)	(23,910)	(441,299)
Net Change In Fund Balances	<u>\$ (180,779)</u>	<u>(294,090)</u>	<u>(111,105)</u>	<u>135,165</u>	<u>(685,884)</u>
Fund Balances - Beginning			305,572		991,456
Fund Balances - Ending			<u>\$ 194,467</u>		<u>305,572</u>

**Webb County, Texas**  
**District Attorney State Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	2009			Variance	
	Budgeted Amounts		Actual	Final Budget	Total
	Original	Final	Amounts	Positive	Prior Year
				(Negative)	As Of 9/30/08
<b>REVENUES</b>					
Fines And Forfeitures	\$ 154,249	191,789	175,347	(16,441.74)	627,963
Interest	30,033	30,033	3,964	(26,069.00)	31,445
Total Revenues	<u>\$ 184,282</u>	<u>221,822</u>	<u>179,311</u>	<u>(42,510.74)</u>	<u>659,408</u>
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Personnel And Fringe Benefits	\$ 114,019	489,165	334,419	154,746	32,069
Investigations	3,000	734		734	
Administrative Travel	4,000		(205)	205	4,733
Telephone	450	3,290	729	2,561	445
Dues & Membership					1,725
Books & Subscription		776	616	160	
Training & Education	4,550	7,175	2,120	5,055	60,487
Equipment Rental		2,596	491	2,104	
Trial Case Expense		5,798	5,587	210	11,045
Uniforms		45,340	40,498	4,842	6,460
Fuel & Lubricants		1,923	1,923		45,503
Materials & Supplies		30	30		1,622
Minor Apparatus & Tools		13,652	6,644	7,008	1,342
Fire & Ammo		22,439	9,878	12,561	
Repair & Maintenance - Vehicle		112	111	1	57
Drug Free Campaign	25,000	212,950	197,396	15,553	431,959
Other Law Enforcement		23,135	23,119	16	25,498
Capital Outlay		7,531	7,531		
Total Expenditures	<u>\$ 151,019</u>	<u>836,644</u>	<u>630,889</u>	<u>205,755</u>	<u>622,945</u>
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	33,263	(614,822)	(451,578)	163,245	36,463
Other Financing Sources (Uses):					
Operating Transfer Out	\$	(31,000)			
Total Other Financing Sources (Uses)	<u>\$</u>	<u>(31,000)</u>			
Net Change In Fund Balances	<u>\$ 33,263</u>	<u>(645,822)</u>	<u>(451,578)</u>	<u>163,245</u>	<u>36,463</u>
Fund Balances - Beginning			668,438		631,975
Fund Balances - Ending			<u>\$ 216,860</u>		<u>668,438</u>



**Webb County, Texas**  
**Webb County District Attorney Forfeiture/Gambling**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

2009					Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
Budgeted Amounts		Actual Amounts				
Original	Final					
<b>REVENUES</b>						
Fines And Forfeitures	\$	152,362	152,362	152,362		
Total Revenues	\$	152,362	152,362	152,362		
<b>EXPENDITURES</b>						
Ammunition						
Current:						
Public Safety:						
Investigation	\$	5,000	5,000		5,000	
Administration Travel		10,000	10,000	2,362	7,638	
Telephone		5,000	5,000	2,190	2,810	
Books And Subscription		357	357	140	217	
Training And Education		10,000	10,000	7,727	2,273	
Trial Case Expense		5,000	5,000	4,459	541	
Uniforms		5,000	5,000	1,031	3,969	
Fuel And Lubricants		15,000	15,000	3,768	11,232	
Material And Supplies		10,000	10,000	9,685	315	
Minor Tools/Apparatus		35,005	35,005	9,338	25,667	
Fire And Ammunition		7,000	7,000		7,000	
Repair And Maintenance-Vehicle		5,000	5,000	976	4,024	
Drug Free Campaign		40,000	40,000	19,256	20,744	
Total Expenditures	\$	152,362	152,362	60,933	91,429	
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$			91,429	91,429	
Fund Balances - Beginning						
Fund Balances - Ending			\$	91,429		

**Webb County, Texas**  
**County Attorney State Forfeiture**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

		2009			
		Original		Variance with	Total
		Final Budgeted	Actual	Final Budget	Prior Year
		Amounts	Amounts	Positive	As Of 9/30/08
				(Negative)	
<b>REVENUES</b>					
Fines And Forfeitures	\$	45,000	45,000	-	
Interest			76	76	
Total Revenues	\$	<u>45,000</u>	<u>45,076</u>	<u>76</u>	
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Payroll	\$	42,315	11,491	30,824	
Fringe Benefits		<u>2,685</u>	<u>2,653</u>	<u>32</u>	
Total Expenditures	\$	<u>45,000</u>	<u>14,144</u>	<u>30,856</u>	
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$	<u></u>	30,932	<u>30,932</u>	
Fund Balances - Beginning					
Fund Balances - Ending			<u>30,932</u>		

**Webb County, Texas**  
**District Attorney Hot Check Fee Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Fees Of Office	\$ 54,000	33,460	(20,540)	29,265
Total Revenues	<u>\$ 54,000</u>	<u>33,460</u>	<u>(20,540)</u>	<u>29,265</u>
<b>EXPENDITURES</b>				
Current:				
Justice System				
Personnel And Fringe Benefits	\$ 44,649	38,945	5,704	27,777
Total Expenditures	<u>\$ 44,649</u>	<u>38,945</u>	<u>5,704</u>	<u>27,777</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 9,351</u>	<u>(5,485)</u>	<u>(14,836)</u>	<u>1,488</u>
Fund Balances- Beginning		46,435		44,947
Fund Balances- Ending		<u>\$ 40,950</u>		<u>46,435</u>

**Webb County, Texas**  
**Courthouse Security Fees Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Fees Of Office				
Justice of the Peace Pct. 1 Place 1	\$ 1,500	1,505	5	1,442
Justice of the Peace Pct. 1 Place 2	2,000	1,192	(808)	1,557
Justice of the Peace Pct. 2 Place 1	7,000	4,351	(2,649)	5,056
Justice of the Peace Pct. 2 Place 2	2,000	621	(1,379)	711
Justice of the Peace Pct. 3	3,000	1,680	(1,320)	2,600
Justice of the Peace Pct. 4	45,000	40,961	(4,039)	48,316
Adult Probation	250	328	78	401
County Clerk	51,500	41,481	(10,019)	46,416
District Clerk	88,000	88,282	282	96,945
Total Revenues	\$ 200,250	180,401	(19,849)	203,444
<b>EXPENDITURES</b>				
Current:				
Justice System	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	200,250	180,401	(19,849)	203,444
Other Financing Sources (Uses):				
Transfers Out	\$ (85,000)	(85,000)		(220,861)
Total Other Financing Sources (Uses)	\$ (85,000)	(85,000)		(220,861)
Net change in fund balances	\$ 115,250	95,401	(19,849)	(17,417)
Fund Balances- Beginning				17,417
Fund Balances- Ending		\$ 95,401		

**Webb County, Texas**  
**J.P. Courthouse Security Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Fees Of Office				
Justice of the Peace Pct. 1 Place 1	\$ 350	500	150	479
Justice of the Peace Pct. 1 Place 2	450	384	(66)	470
Justice of the Peace Pct. 2 Place 1	950	1,122	172	1,181
Justice of the Peace Pct. 2 Place 2	150	255	105	158
Justice of the Peace Pct. 3	750	589	(161)	823
Justice of the Peace Pct. 4	14,000	13,452	(548)	15,661
Juvenile Probation		50	50	
Total Revenues	\$ 16,650	16,352	(298)	18,772
<b>EXPENDITURES</b>				
Current:				
Justice System				
Materials And Supplies	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 16,650	16,352	(298)	18,772
Fund Balances- Beginning		49,448		30,676
Fund Balances- Ending		\$ 65,800		49,448

**Webb County, Texas**  
**Laredo-Webb County Child Welfare Unit**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Interest	\$ 3,000	1,012	(1,988)	3,992
Miscellaneous		81	81	20
Total Revenues	<u>\$ 3,000</u>	<u>1,093</u>	<u>(1,907)</u>	<u>4,012</u>
<b>EXPENDITURES</b>				
Current:				
Health And Human Services				
Training and Education	\$ 500		500	
Professional Services	250		250	
Foster Care	100		100	
Clothing Allowance	1,000		1,000	
Medical And Dental Service	150		150	
Miscellaneous	100		100	537
Awareness And Activities	150		150	2,686
Total Expenditures	<u>\$ 2,250</u>	<u>-</u>	<u>2,250</u>	<u>3,223</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 750</u>	<u>1,093</u>	<u>343</u>	<u>789</u>
Fund Balances - Beginning		122,836		122,047
Fund Balances - Ending		<u>\$ 123,929</u>		<u>122,836</u>

**Webb County, Texas**  
**Webb County Sheriff Inmate Commissary Sales Commission Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Interest	\$			
Commissary Commission	20,000	26,945	6,945	18,985
Total Revenues	<u>\$ 20,000</u>	<u>26,945</u>	<u>6,945</u>	<u>18,985</u>
<b>EXPENDITURES</b>				
Current:				
Corrections And Rehabilitation				
Professional Services	\$ 10,000	4,685	5,315	23,202
Materials And Supplies	20,000	19,279	721	19,970
Total Expenditures	<u>\$ 30,000</u>	<u>23,964</u>	<u>6,036</u>	<u>43,172</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (10,000)</u>	2,981	<u>12,981</u>	(24,187)
Fund Balances- Beginning		56,573		80,760
Fund Balances- Ending		<u>\$ 59,554</u>		<u>56,573</u>

**Webb County, Texas**  
**Rural Rail Transportation District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Revenue From Webb County	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government:				
Administrative Travel	\$ 8,000	2,360	5,640	3,543
Professional Services	1,000		1,000	
Total Expenditures	\$ 9,000	2,360	6,640	3,543
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (9,000)	(2,360)	6,640	(3,543)
Fund Balances- Beginning		9,722		13,265
Fund Balances- Ending		\$ 7,362		9,722



**Webb County, Texas**  
**State Comptroller - Law Enforcement Officer's Standards and Education Account**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Intergovernmental	\$ 26,965	25,045	(1,920)	23,959
Total Revenues	\$ 26,965	25,045	(1,920)	23,959
<b>EXPENDITURES</b>				
Current:				
Justice System				
Training And Education	\$ 23,338	20,097	3,241	12,959
Total Expenditures	\$ 23,338	20,097	3,241	12,959
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 3,627	4,948	1,321	11,000
Fund Balances- Beginning		30,334		19,334
Fund Balances- Ending		\$ 35,282		30,334

**Webb County, Texas**  
**49th Judicial District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Intergovernmental	\$	34,450	34,450	67,260
Interest		414	414	2,285
Total Revenues	\$	34,864	34,864	69,545
<b>EXPENDITURES</b>				
Current:				
Justice System				
Personnel And Fringe Benefits	\$ 35,260	35,258	2	23,937
Administrative Travel				
Cell Phones	4,009	4,009		3,878
Materials And Supplies	1,000	215	785	259
Total Expenditures	\$ 40,269	39,482	787	28,074
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (40,269)	(4,618)	35,651	41,471
Fund Balances- Beginning		89,473		48,002
Fund Balances- Ending		\$ 84,855		89,473

**Webb County, Texas**  
**Court Initiated Guardianship**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	2009			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/08
<b>REVENUES</b>				
Fees for Service	\$ _____	3,700	3,700	2,840
Total Revenues	<u>\$ _____</u>	<u>3,700</u>	<u>3,700</u>	<u>2,840</u>
 <b>EXPENDITURES</b>				
Current:				
Justice System	\$ _____	_____	_____	_____
Total Expenditures	<u>\$ _____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
 Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ _____</u>	3,700	<u>3,700</u>	2,840
 Fund Balance Beginning Of Year		<u>2,840</u>		_____
Fund Balance End Of Year		<u>\$ 6,540</u>		<u>2,840</u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
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	13,440
	13,440

1,330	8,510
1,330	8,510

1,330	4,930
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\$	4,930
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**Webb County, Texas**  
**National Rifle Association Foundation**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	2009			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 13,440	13,440		13,440
Total Revenues	\$ 13,440	13,440		13,440
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Minor Tools & Apparatus	\$ 13,440	8,510	3,600	12,110
Total Expenditures	13,440	8,510	3,600	12,110
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	4,930	(3,600)	1,330
Fund Balances-Beginning			4,930	
Fund Balances-Ending			\$ 1,330	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
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	13,440
	13,440

1,330	8,510
1,330	8,510

1,330	4,930
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\$	4,930
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**Webb County, Texas**  
**Self Help Center Grant Match**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	2009			Variance with	Total
	Budgeted Amounts		Actual	Final Budget	Prior Year
	Original	Final	Amounts	Positive (Negative)	As Of 9/30/08
<b>REVENUES</b>					
Grant Matching	\$ 173,533	173,533	153,278	(20,255)	121,885
Total Revenues	\$ 173,533	173,533	153,278	(20,255)	121,885
<b>EXPENDITURES</b>					
Current:					
Community And Economic Development:					
Personnel	\$ 128,193	128,193	121,664	6,529	93,044
Operations	45,340	45,340	31,614	13,726	28,841
Total Expenditures	\$ 173,533	173,533	153,278	20,255	121,885
Excess (Deficiency) Of Revenue	\$				
Over (Under) Expenditures					
Fund Balances - Beginning					
Fund Balances - Ending			\$		



**Webb County, Texas**  
**Neighbor-to-Neighbor**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	2009			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 308,612	280,785	27,297	308,082
Total Revenues	\$ 308,612	280,785	27,297	308,082
<b>EXPENDITURES</b>				
Current:				
Health And Human Services:				
Operating Expenses	\$ 308,612	280,785	27,297	308,082
Total Expenditures	\$ 308,612	280,785	27,297	308,082
Excess (Deficiency) Of Revenues	\$			
Over (Under) Expenditures				
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with	
Final Budget	Total
Positive	Prior Year
(Negative)	As Of 9/30/08

(530)	280,785
(530)	280,785

530	280,785
530	280,785

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**Webb County, Texas**  
**Elderly Nutrition Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant Period 10/01/08 - 9/30/09						
				Variance with	Total	
Budgeted Amounts				Final Budget	Prior Year	
	Original	Final	Actual	Positive	As Of 9/30/08	
			Amounts	(Negative)		
<b>REVENUES</b>						
Grant Matching	\$	103,850	118,850	109,740	(9,110)	117,193
Total Revenues	\$	103,850	118,850	109,740	(9,110)	117,193
<b>EXPENDITURES</b>						
Current:						
Health And Human Services:						
Personnel	\$	39,414	30,072	30,072		37,561
Fringe Benefits		20,634	15,751	15,751		19,964
Consumable Supplies		31,400	64,809	55,699	9,110	46,192
Other		12,402	8,218	8,218		13,476
Total Expenditures	\$	103,850	118,850	109,740	9,110	117,193
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	\$					
Fund Balances-Beginning						
Fund Balances-Ending	\$					

**Webb County, Texas**  
**City of Laredo-Sheriff Radio Communication**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

		2009				
		Budgeted Amounts		Cumulative	Actual	
		Original	Final	Thru 9/30/08	Amounts	Total
<b>REVENUES</b>						
Intergovernmental	\$	85,000	190,000	105,311		105,311
Total Revenues	\$	85,000	190,000	105,311		105,311
<b>EXPENDITURES</b>						
Current:						
Public Safety:						
Office Supplies	\$	40,260	66,509	19,872	9,647	29,519
Minor Tools & Apparatus		42,500	86,900	44,321	4,761	49,082
Repairs & Maintenace Buildings		2,240	16,861	5,765		5,765
Repairs & Maintenace Equipment			19,730	5,992	5,100	11,092
Total Expenditures	\$	85,000	190,000	75,950	19,509	95,459
Excess (Deficiency) Of Revenue Over (Under) Expenditures						
	\$			29,361	(19,509)	9,852
Fund Balances - Beginning					114,361	
Fund Balances - Ending	\$				94,852	

<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/08</u>
<u>(84,689)</u>	<u>105,000</u>
<u>(84,689)</u>	<u>105,000</u>

36,990	10,053
37,818	13,085
11,096	
<u>8,638</u>	<u>4,364</u>
<u>94,541</u>	<u>27,502</u>

<u>9,852</u>	77,498
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<u>36,863</u>
<u>114,361</u>

**Webb County, Texas**  
**Head Start Program**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**For Year Ended September 30, 2008**

Grant # 06CH0929/43							
Grant Period 9/01/08 - 8/31/09							
	Budgeted Amounts		Cumulative	Actual		Variance with	
	Original	Final	Thru 9/30/08	Amounts	Total	Final Budget	
						Positive	
						(Negative)	
REVENUES							
Intergovernmental	\$	7,856,285	7,906,785	720,696	7,160,158	7,880,854	(25,931)
Miscellaneous:							
In-Kind		1,966,471	2,469,582	249,770	2,219,812	2,469,582	
Total Revenues	\$	9,822,756	10,376,367	970,466	9,379,970	10,350,436	(25,931)
EXPENDITURES							
Current:							
Health And Human Services:							
Personnel	\$	4,925,528	4,708,195	462,630	4,245,565	4,708,195	
Fringe Benefits		2,076,453	1,948,429	182,127	1,766,301	1,948,428	1
Travel		30,000	48,008	1,115	46,893	48,008	
Supplies		145,179	164,240	11,991	151,636	163,627	613
Contractual		64,000	48,648	2,118	46,530	48,648	
Other		615,125	867,430	60,715	800,830	861,545	5,885
In-Kind Services		1,966,471	2,469,582	249,770	2,219,812	2,469,582	
Principal and Interest							
Capital Outlay			121,835		102,403	102,403	19,432
Total Expenditures	\$	9,822,756	10,376,367	970,466	9,379,970	10,350,436	25,931
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances-Beginning							
Fund Balances-Ending					\$		

	Variance with	Total
	Final Budget	Actual
Actual	Positive	Amounts
Amounts	(Negative)	As Of 9/30/09

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**Webb County, Texas**  
**Head Start Program - ARRA COLA**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**For Year Ended September 30, 2008**

Grant # 06SE0929/01				
Grant Period 7/01/09 - 9/30/10				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
<b>REVENUES</b>				
Intergovernmental	\$ 577,644	146,573	(431,071)	
Total Revenues	\$ 577,644	146,573	(431,071)	
<b>EXPENDITURES</b>				
Current:				
Health And Human Services:				
Personnel	\$ 273,304	66,694	206,610	
Fringe Benefits	52,081	18,155	33,926	
Supplies	92,835	3,835	89,000	
Other	115,963	57,889	58,074	
Capital Outlay	43,461		43,461	
Total Expenditures	\$ 577,644	146,573	431,071	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

**Webb County, Texas**  
**Comprehensive Energy Assistance Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

		Grant # 58080000186 Grant Period 1/01/08 - 12/31/08				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/08	Actual Amounts	Total	
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	371,317	602,254	373,986	189,232	563,218	(39,036)
Total Revenues	\$	371,317	602,254	373,986	189,232	563,218	(39,036)
<b>EXPENDITURES</b>							
Current:							
Health And Human Services:							
Administrative	\$	26,677	43,226	1,928	13,450	15,378	27,848
Case Management		22,708	36,013	35,402	611	36,013	
Direct Services:							
Energy Crisis		76,261	107,433	107,131	302	107,433	
Co-Payment		76,261	127,018	89,644	37,308	126,952	66
Elderly And Disabled Assistance		76,262	155,604	104,535	50,785	155,320	284
Heating/Cooling Systems		76,261	116,019	34,922	76,452	111,374	4,645
Direct Services Support		16,055	16,109		10,324	10,324	5,785
Training And Travel Allowance		832	832	424		424	408
Total Expenditures	\$	371,317	602,254	373,986	189,232	563,218	39,036
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances-Beginning							
Fund Balances-Ending	\$						

Grant # 58090000397  
Grant Period 1/01/09 - 12/31/09

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
Original	Final				
<u>1,585,881</u>	<u>1,636,826</u>	<u>1,149,067</u>	<u>(487,759)</u>	<u>1,338,299</u>	<u>539,228</u>
<u>1,585,881</u>	<u>1,636,826</u>	<u>1,149,067</u>	<u>(487,759)</u>	<u>1,338,299</u>	<u>539,228</u>
114,373	117,939	69,395	48,544	82,845	14,036
97,395	100,452	62,789	37,663	63,400	44,631
137,328	257,376	252,387	4,989	252,689	107,131
508,114	409,119	320,568	88,551	357,876	111,052
521,847	542,900	361,856	181,044	412,641	142,261
137,328	137,328	19,254	118,074	95,706	114,729
68,664	70,880	62,818	8,062	73,142	4,964
832	832		832		424
<u>1,585,881</u>	<u>1,636,826</u>	<u>1,149,067</u>	<u>487,759</u>	<u>1,338,299</u>	<u>539,228</u>
=====	=====	=====	=====		
				=====	=====
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**Webb County, Texas**  
**Weatherization Assistance For Low Income Persons**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

		DOE Grant # 568047 Grant Period 4/01/08 - 3/31/09				Variance with Final Budge Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/08	Actual Amounts		Total
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	69,610	76,745	33,536	36,836	70,372	(6,373)
Total Revenues	\$	69,610	76,745	33,536	36,836	70,372	(6,373)
<b>EXPENDITURES</b>							
Current:							
Health And Human Services:							
Administration	\$	6,694	1,931	699	1,162	1,861	70
Materials And Supplies		10,000	15,096	6,520	8,562	15,082	14
Program Support		27,664	31,693	14,358	16,468	30,826	866
Labor		14,000	13,131	4,730	6,407	11,137	1,994
State/DOE Required Travel		2,668	2,668	631	1,896	2,527	141
Fiscal Audit		800	800		800	800	
Insurance		2,044	2,044	1,950		1,950	94
Health And Safety		5,740	9,382	4,648	1,540	6,188	3,194
Total Expenditures	\$	69,610	76,745	33,536	36,836	70,372	6,373
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

DOE Grant # 56090000477  
Grant Period 4/01/09 - 3/31/10

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
Original	Final				
91,799	261,387	31,938	(229,449)	68,774	90,352
91,799	261,387	31,938	(229,449)	68,774	90,352
3,147	23,254	1,767	21,487	2,930	1,161
12,828	45,828		45,828	8,562	27,481
16,328	65,691	18,754	46,937	35,222	28,038
15,000	51,800		51,800	6,407	21,833
28,850	28,850	7,677	21,173	9,573	631
1,000	1,000		1,000	800	800
3,607	4,134	3,740	394	3,740	2,139
11,039	40,830		40,830	1,540	8,269
91,799	261,387	31,938	229,449	68,774	90,352

**Webb County, Texas**  
**Weatherization Assistance For Low Income Persons**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

LIHEAP Grant # 818047  
Grant Period 4/01/07 - 3/31/09

	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	Thru 9/30/08	Amounts	Total	Final Budget
						Positive
						(Negative)
REVENUES						
Intergovernmental	\$ 89,883	100,018	32,730	62,640	95,370	(4,648)
Total Revenues	\$ 89,883	100,018	32,730	62,640	95,370	(4,648)
EXPENDITURES						
Current:						
Health And Human Services:						
Administrative	\$ 6,490	1,394	161	1,162	1,323	71
Materials And Supplies	25,983	27,729	7,938	18,908	26,846	883
Program Support	23,087	26,956	13,417	13,411	26,828	128
Labor	25,984	29,390	9,177	20,213	29,390	
Travel		2,500		2,451	2,451	49
Health And Safety	8,339	12,048	2,036	6,495	8,531	3,517
Total Expenditures	\$ 89,883	100,018	32,730	62,640	95,370	4,648
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending	\$					

**Grant Period 4/01/09 - 3/31/10**

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts	Total Prior Year
Original	Final			As Of 9/30/09	As Of 9/30/08
306,166	306,166	19,463	(286,703)	82,104	127,418
306,166	306,166	19,463	(286,703)	82,104	127,418
21,817	21,817	1,761	20,056	2,923	624
95,413	95,213		95,213	18,908	45,528
29,454	34,854	17,703	17,151	31,114	28,559
99,412	94,212		94,212	20,213	41,714
4,000	4,000		4,000	2,451	1,228
56,070	56,070		56,070	6,495	9,765
306,166	306,166	19,463	286,703	82,104	127,418

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**Webb County, Texas**  
**Community Services Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant # 61080000236						
Grant Period 1/01/08 - 12/31/08						
	Budgeted Amounts		Cumulative	Actual	Total	Variance with
	Original	Final	Thru 9/30/08	Amounts		Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$	532,499	532,499	246,775	285,724	532,499
Grant Matching		149,114	314,521	112,671	33,670	146,341
Total Revenues	\$	681,613	847,020	359,446	319,394	678,840
<b>EXPENDITURES</b>						
Current:						
Health And Human Services:						
Personnel	\$	452,841	568,333	239,640	196,820	436,460
Fringe Benefits		152,884	197,697	83,474	77,916	161,390
Travel		3,730	778	778		778
Supplies		20,433	26,190	10,349	15,841	26,190
Other		51,725	54,022	25,205	28,817	54,022
Total Expenditures	\$	681,613	847,020	359,446	319,394	678,840
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	\$					
Fund Balances-Beginning						
Fund Balances-Ending	\$					

## Grant # 61090000391

Grant Period 1/01/09 - 12/31/09

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
Original	Final				
522,303	575,814	187,491	(388,323)	473,215	535,318
168,180	176,619	66,619	(110,000)	100,289	133,857
690,483	752,433	254,110	(498,323)	573,504	669,175

442,873	451,013	161,701	289,312	358,521	434,980
182,757	183,056	50,065	132,991	127,981	161,885
3,591	3,591		3,591		778
22,789	22,789	6,659	16,130	22,500	17,371
38,473	91,984	35,685	56,299	64,502	54,161
690,483	752,433	254,110	498,323	573,504	669,175

<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>		<u>          </u>	<u>          </u>
					<u>          </u>	<u>          </u>
					<u>          </u>	<u>          </u>

**Webb County, Texas**  
**Texas Department of Housing & Community Affairs**  
**ARRA CSBG Program #11090000568**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #11090000568				
Grant Period 8/01/09 - 9/30/10				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 869,850		4,922	4,922
Total Revenues	\$ 869,850		4,922	4,922
<b>EXPENDITURES</b>				
Current:				
Community and Economic Development:				
Personnel	\$ 37,375		3,594	3,594
Fringe Benefits	12,250		663	663
Travel	3,000		408	408
Supplies	2,225		257	257
General Purpose Equipment	2,183			
Contractual	217,974			
Other	594,843			
Total Expenditures	\$ 869,850		4,922	4,922
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
<u>(864,928)</u>	<u></u>
<u>(864,928)</u>	<u></u>

33,781	
11,587	
2,592	
1,968	
2,183	
217,974	
594,843	
<u>864,928</u>	<u></u>
<u></u>	<u></u>

**Webb County, Texas**  
**Department of Health And Human Services**  
**Substance Abuse and Mental Health Services Administration (SAMHSA)**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant # 5 H79 TI7235-03

Budget Period 8/15/07 - 8/14/08 Ext 11/30/2008

	<u>Budgeted Amount</u>		<u>Cumulative</u>	<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Thru 9/30/08</u>	<u>Amounts</u>	<u>Total</u>
<b>REVENUES</b>					
Intergovernmental	\$ 500,000	527,497	483,605	42,868	526,473
Total Revenues	\$ 500,000	527,497	483,605	42,868	526,473
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Salaries And Fringe Benefits	\$ 350,747	375,500	347,282	27,912	375,194
Supplies	8,550	4,307	3,785	184	3,969
Travel	14,720	9,758	8,873	590	9,463
Other	77,183	90,471	78,578	11,893	90,471
Professional Services	48,800	47,461	45,087	2,289	47,376
Total Expenditures	\$ 500,000	527,497	483,605	42,868	526,473
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/08
<u>(1,024)</u>	<u>483,605</u>
<u>(1,024)</u>	<u>483,605</u>

306	347,282
338	3,784
295	8,873
	78,578
<u>85</u>	<u>45,088</u>
<u>1,024</u>	<u>483,605</u>

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**Webb County, Texas**

**Meals On Wheels**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Year Ended September 30, 2009 with Comparative Figures  
for Year Ended September 30, 2008**

Grant # 000158100					
Grant Period 10/01/08 - 9/30/09					
	Budgeted Amounts		Actual	Variance with Final Budget	Total
	Original	Final	Amounts	Positive (Negative)	Prior Year As Of 9/30/08
<b>REVENUES</b>					
Intergovernmental	\$ 470,180	470,180	455,568	(14,612)	419,214
Grant Matching	63,000	74,000	36,284	(37,716)	36,156
Total Revenues	\$ 533,180	544,180	491,852	(52,328)	455,370
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$ 229,620	229,620	185,676	43,944	175,406
Fringe Benefits	77,464	77,464	68,633	8,831	68,216
Travel	500	1,900	1,616	284	362
Consumable Supplies	120,000	120,000	112,017	7,983	98,328
Other	105,596	115,196	97,343	17,853	113,058
Total Expenditures	\$ 533,180	544,180	465,285	78,895	455,370
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$		26,567	26,567	
Fund Balances-Beginning					
Fund Balances-Ending			\$ 26,567		

**Webb County, Texas**  
**Texas A & M University - Self Help Nutrition and Learning Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant Period 8/14/06 - 8/13/09				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 126,985	75,637	202,622	202,622
Total Revenues	\$ 126,985	75,637	202,622	202,622
<b>EXPENDITURES</b>				
Current:				
Community and Economic Development:				
Nutrition and Learning Center	\$ 126,985	75,637	202,622	202,622
Total Expenditures	\$ 126,985	75,637	202,622	202,622
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		



**Webb County, Texas**  
**TDHCA Owner Occupied Assistance #1001027**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #1001027				
Grant Period 3/05/09 - 3/04/11				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 249,600		999	999
Revenue In Kind	24,000			
Total Revenues	<u>\$ 273,600</u>		<u>999</u>	<u>999</u>
 <b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Housing Rehabilitation	\$ 240,000			
Administration	9,600		999	999
Expenditures In Kind	24,000			
Total Expenditures	<u>\$ 273,600</u>		<u>999</u>	<u>999</u>
 Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>			
 Fund Balances - Beginning				
Fund Balances - Ending			<u>\$</u>	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
(248,601)	
(24,000)	
(272,601)	

240,000	
8,601	
24,000	
272,601	

**Webb County, Texas**  
**Self Help Center Contract #724003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #724003

Grant Period 11/01/04 - 10/31/08

	Budgeted Amounts		Cumulative Thru 9/30/08	Actual Amounts	Total
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 1,265,060	1,265,060	1,090,581	174,479	1,265,060
Total Revenues	\$ 1,265,060	1,265,060	1,090,581	174,479	1,265,060
 <b>EXPENDITURES</b>					
Current:					
Community And Economic Development:					
Personnel	\$ 99,291	98,643	98,643		98,643
Operations	87,189	88,855	88,855		88,855
Program Cost	1,035,569	1,035,576	861,097	174,479	1,035,576
Administration	43,011	41,986	41,986		41,986
Total Expenditures	\$ 1,265,060	1,265,060	1,090,581	174,479	1,265,060
 Excess (Deficiency) Of Revenue	\$				
Over (Under) Expenditures					
 Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
---	--------------------------------------

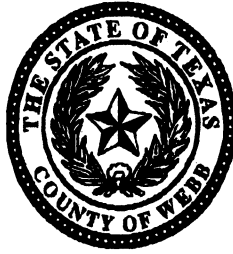
	326,485
	326,485

	(48,163)
	2,708
	364,517
	7,423
	326,485

**Webb County, Texas**  
**Self Help Center Contract #728023**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

		Grant #728023		
		Grant Period 12/18/08 - 12/18/12		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 1,200,000		99,937	99,937
Total Revenues	\$ 1,200,000		99,937	99,937
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Public Services	\$ 180,000		27,271	27,271
Residential Rehabilitation	710,000		5,290	5,290
Administration, Planning & Management	120,000		67,376	67,376
Reconstruction	90,000			
New Construction	100,000			
Total Expenditures	\$ 1,200,000		99,937	99,937
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
<u>(1,100,063)</u>	
<u>(1,100,063)</u>	
152,729	
704,710	
52,624	
90,000	
<u>100,000</u>	
<u>1,100,063</u>	



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**Webb County, Texas**  
**Child And Adult Care Food Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant # 75G7034					
Grant Period 10/01/08 - 9/30/09					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$	806,829	859,060		848,247
Interest					
Total Revenues	\$	806,829	859,060		848,247
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$	263,806	267,765	19,309	251,137
Fringe Benefits		135,943	135,923	11,499	128,887
Administration					649
Operations		23,080	23,080	2,787	30,556
Food		384,000	446,617		437,018
Total Expenditures	\$	806,829	873,385	33,595	848,247
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$		(14,325)	33,595	
Fund Balances-Beginning					
Fund Balances- Ending	\$		19,270		



**Webb County, Texas**  
**USDA Rural Development - Housing Preservation Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Grant Period 10/02/06 - 3/31/09			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 137,213	89,048	48,165	137,213
Revenue In Kind	9,360		9,360	9,360
Total Revenues	<u>\$ 146,573</u>	<u>89,048</u>	<u>57,525</u>	<u>146,573</u>
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Housing Rehabilitation	\$ 131,725	83,946	47,779	131,725
Administration	5,488	5,102	386	5,488
Expenditures In Kind	9,360		9,360	9,360
Total Expenditures	<u>\$ 146,573</u>	<u>89,048</u>	<u>57,525</u>	<u>146,573</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>
Fund Balances - Beginning				
Fund Balances - Ending			\$	

<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/08</u>
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	89,048
--	--------

<u>                    </u>	<u>89,048</u>
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	83,946
--	--------

	5,102
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<u>                    </u>	<u>89,048</u>
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**Webb County, Texas**  
**Drug Enforcement Agency - Laredo Financial Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant Period 10/01/08 - 9/30/09					
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/08
	Original	Final	Amounts		
<b>REVENUES</b>					
Intergovernmental	\$ 206,290	258,726	243,310	(15,416)	204,660
Revenue from Webb County	115	5,071	4,955	(116)	3,817
Total Revenues	\$ 206,405	263,797	248,265	(15,532)	208,477
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Salaries	\$ 156,158	219,420	205,665	13,755	180,904
Fringe Benefits	53,449	60,668	58,891	1,777	58,829
Total Expenditures	\$ 209,607	280,088	264,556	15,532	239,733
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures		(16,291)	(16,291)		(31,256)
Other Financing Sources (Uses):					
Operating Transfers In	\$	16,291	16,291		31,256
Total Other Financing Sources (Uses)	\$	16,291	16,291		31,256
Net Change in Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Grant # Hidta Webb County  
Grant Period 10/01/08 - 09/30/09

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**Webb County, Texas**  
**U.S. Department Of Justice - Bullet Proof Vests Partnership**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant Period: 10/01/08 - 09/30/09				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Intergovernmental	\$ 7,345	7,325	(20)	25,374
Revenue From Webb	7,345	7,325	(20)	25,374
Total Revenues	\$ 14,690	14,650	(40)	50,748
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Bullet Proof Vests	\$ 14,690	14,650	40	50,748
Total Expenditures	\$ 14,690	14,650	40	50,748
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending	\$			

**Webb County, Texas**  
**Criminal Justice Division**  
**Juvenile Accountability Incentive Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #JB-04-J20-13831-10						
Grant Period 8/01/08 - 8/31/09						
	Budgeted Amounts		Cumulative	Actual	Total	Variance with
	Original	Final	Thru 9/30/08	Amounts		Final Budget
						Positive
						(Negative)
<b>REVENUES</b>						
Intergovernmental	\$	16,680	16,680	5,807	5,807	(10,873)
Grant Matching		1,853	1,853	645	645	(1,208)
Total Revenues	\$	18,533	18,533	6,452	6,452	(12,081)
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Personnel	\$	18,533				
Travel			18,533	6,452	6,452	12,081
Total Expenditures	\$	18,533	18,533	6,452	6,452	12,081
Excess (Deficiency) Of Revenues						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending	\$					

## Grant Period 9/01/09 - 8/31/10

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**Webb County, Texas**  
**Office of the Governor - Criminal Justice Division**  
**Operation Border Star**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Contract # 1979002					
Grant Period 10/01/08 - 09/30/09					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 183,645	183,645	158,300	(25,345)	110,025
Total Revenues	\$ 183,645	183,645	158,300	(25,345)	110,025
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Personnel	\$ 133,903	100,665	86,297	14,368	88,114
Fringe Benefits	49,742	37,954	26,977	10,977	21,911
Capital Outlay		45,026	45,026		
Total Expenditures	\$ 183,645	183,645	158,300	25,345	110,025
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**Criminal Justice Division - South Texas Anti-Violence Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #DJ-06-A10-1827202  
Grant Period 10/01/07 to Ext. 11/30/08

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/08	Amount	Total
<b>REVENUES</b>					
Intergovernmental	\$ 614,600	614,600	598,908		598,908
Fines And Forfeitures					
Grant Matching		15,704		15,704	15,704
Interest		1,870		1,870	1,870
Total Revenues	\$ 614,600	632,174	598,908	17,574	616,482
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Salaries And Fringe Benefits	\$ 614,600	614,600	598,908	4,367	603,275
Contractual					
Travel		612		589	589
Operating Expenses		16,962		12,618	12,618
Total Expenditures	\$ 614,600	632,174	598,908	17,574	616,482
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures					
Other Financing Sources (Uses):					
Operating Transfers In	\$				
Total Other Financing Sources (Uses)	\$				
Net Change in Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
---	--------------------------------------

(15,692)	623,176
----------	---------

	1,176
(15,692)	624,352

11,325	607,338
--------	---------

23	
4,344	18,935
15,692	626,273

(1,921)

	1,921
	1,921


**Webb County, Texas**  
**Criminal Justice Division**  
**STDC - Juvenile Accountability Incentive Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	2009			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amount	Total
<b>REVENUES</b>				
Intergovernmental	\$ 11,356	11,198	158	11,356
Total Revenues	<u>\$ 11,356</u>	<u>11,198</u>	<u>158</u>	<u>11,356</u>
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Training And Education	\$ 11,356	11,198	158	11,356
Total Expenditures	<u>\$ 11,356</u>	<u>11,198</u>	<u>158</u>	<u>11,356</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>
Fund Balances - Beginning				
Fund Balances - Ending			\$	<u></u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
---	--------------------------------------

	11,198
	11,198

	11,198
	11,198


**Webb County, Texas**  
**Criminal Justice Division - City of Laredo Financial Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant # I8PSSP571					
Grant Period 1/01/08 - 12/31/08					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 76,236	54,470	(2,647)	51,823	(24,413)
Grant Matching	6,000	4,937		4,937	(1,063)
Total Revenues	\$ 82,236	59,407	(2,647)	56,760	(25,476)
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Salaries	\$ 61,858	45,129	(2,120)	43,009	18,849
Fringe Benefits	20,378	14,278	(527)	13,751	6,627
Total Expenditures	\$ 82,236	59,407	(2,647)	56,760	25,476
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant # I9PSSP571

Grant Period 1/01/09 - 12/31/09

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
72,026	23,609	(48,417)	20,962	70,150
224		(224)		13,646
<u>72,250</u>	<u>23,609</u>	<u>(48,641)</u>	<u>20,962</u>	<u>83,796</u>
54,830	18,332	36,498	16,212	63,583
17,420	5,277	12,143	4,750	2,013
<u>72,250</u>	<u>23,609</u>	<u>48,641</u>	<u>20,962</u>	<u>65,596</u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
			<u>          </u>	<u>          </u>
			<u>          </u>	<u>          </u>



**Webb County, Texas**  
**U.S. Department of Justice - Office of Justice Programs**  
**Justice Assistance Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Contract # 2006-DJ-BX-1051  
Grant Period 10/01/05 - 9/30/09

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Intergovernmental	\$ 40,488	40,434	(54)	
Total Revenues	\$ 40,488	40,434	(54)	
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Bullet Proof Vests	\$ 40,488	40,434	54	
Total Expenditures	\$ 40,488	40,434	54	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**CAA Emergency Food And Shelter**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant # 843800-005					
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
	Original	Final	Amounts		
<b>REVENUES</b>					
Intergovernmental	\$ 425	15,320	14,484	(836)	16,324
Grant Matching	37,304	37,304	5,365	(31,939)	20,571
Miscellaneous	33,416	167,048	139,419	(27,629)	73,123
Total Revenues	<u>\$ 71,145</u>	<u>219,672</u>	<u>159,268</u>	<u>(60,404)</u>	<u>110,018</u>
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$ 30,280	30,280	4,567	25,713	17,840
Fringe Benefits	7,024	7,024	798	6,226	2,731
Indigent Utilities	425	15,320	14,484	836	16,324
Other Indigent Utilities	33,416	167,048	139,419	27,629	73,123
Total Expenditures	<u>\$ 71,145</u>	<u>219,672</u>	<u>159,268</u>	<u>60,404</u>	<u>110,018</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>	
Fund Balances-Beginning					
Fund Balances-Ending			\$		



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**Webb County, Texas**  
**Weatherization - American Recovery and Reinvestment Act (ARRA)**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

ARRA D.O.E. Grant #16090000682				
Grant Period 9/01/2009 - 8/31/2010				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
<b>REVENUES</b>				
Intergovernmental	\$ 1,213,006	1,051	(1,211,955)	
Total Revenues	\$ 1,213,006	1,051	(1,211,955)	
<b>EXPENDITURES</b>				
Current:				
Health And Human Services:				
Administration	\$ 57,555	211	57,344	
Materials/Program Support/Labor	868,944		868,944	
State/DOE Required Travel	61,903	840	61,063	
Fiscal Audit	1,000		1,000	
Insurance	6,368		6,368	
Health And Safety	217,236		217,236	
Total Expenditures	\$ 1,213,006	1,051	1,211,955	
Excess (Deficiency) Of Revenues	\$			
Over (Under) Expenditures				
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Public Transportation For Nonurbanized Areas**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

		Grants # 51922F7038 & 51822F7117				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/08 - 8/31/09					
		Budgeted Amounts		Cumulative	Actual		Total
		Original	Final	Thru 9/30/08	Amounts		
<b>REVENUES</b>							
Fees	\$	120,000	120,000	10,005	100,497	110,502	(9,498)
Intergovernmental		698,165	875,972	18,346	857,626	875,972	
Grant Matching		67,700	106,155	24,155	42,037	66,192	(39,963)
Miscellaneous:							
In Kind		30,000	30,000	2,500	27,500	30,000	
Other Revenue			22,400		22,400	22,400	
Total Revenues	\$	<u>915,865</u>	<u>1,154,527</u>	<u>55,006</u>	<u>1,050,060</u>	<u>1,105,066</u>	<u>(49,461)</u>
<b>EXPENDITURES</b>							
Current:							
Infrastructure And Environmental Services:							
Administrative	\$	146,438	156,497	11,762	138,035	149,797	6,700
Operating Expenses		528,231	648,715	40,744	583,163	623,907	24,808
In-Kind Services		30,000	30,000	2,500	27,500	30,000	
Capital Outlay		211,196	319,315		301,362	301,362	17,953
Total Expenditures	\$	<u>915,865</u>	<u>1,154,527</u>	<u>55,006</u>	<u>1,050,060</u>	<u>1,105,066</u>	<u>49,461</u>
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Other Financing Sources (Uses):							
Sale of Capital Assets	\$						
Total Other Financing Sources (Uses):	\$						
Net Change in Fund Balances	\$						
Fund Balances-Beginning, Restated							
Fund Balances-Ending	\$						

Grants # 51022F7038 & 51922F7169

Grant Period 9/01/09 - 8/31/10

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
Original	Final				
120,000	120,000	8,704	(111,296)	109,201	119,012
497,978	641,378	38,514	(602,864)	896,140	689,899
47,000	47,633	633	(47,000)	42,670	69,825
30,000	30,000	2,500	(27,500)	30,000	30,000
				22,400	
694,978	839,011	50,351	(788,660)	1,100,411	908,736
134,812	134,812	10,981	123,831	149,016	136,957
530,166	674,199	36,870	637,329	620,033	600,395
30,000	30,000	2,500	27,500	30,000	30,000
				301,362	142,104
694,978	839,011	50,351	788,660	1,100,411	909,456
					(720)
					720
					720
				9,590	8,300
				9,590	8,300



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**Webb County Texas**  
**Department of Homeland Security - Operation Stonegarden Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**For Year Ended September 30, 2008**

Grant # 2008-SG-T8-0009					
Grant Period 09/01/08 - 5/01/11					
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Positive	As Of 9/30/08
				(Negative)	
<b>REVENUES</b>					
Intergovernmental	\$ 1,950,000	1,950,000	252,153	(1,697,847)	
Total Revenues	\$ 1,950,000	1,950,000	252,153	(1,697,847)	
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Overtime	\$ 1,433,838	878,412	168,789	709,623	
Fringe Benefits	237,012	218,549	38,974	179,575	
Fuel And Lubricants	117,967	191,827		191,827	
Vehicle Maintenance	108,237	121,500		121,500	
Capital Outlay	52,946	539,712	44,390	495,322	
Total Expenditures	\$ 1,950,000	1,950,000	252,153	1,697,847	
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		



**Webb County, Texas**  
**U.S. Treasury Department, Bureau of Alcohol, Tobacco & Firearms**  
**Gang Resistance Education and Training Program (G.R.E.A.T)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with comparative Figures**  
**for Year Ended September 30, 2008**

Grant # 2006JVFX0116  
Grant Period 07/01/06 - 06/30/10

	Budgeted Amounts		Cumulative Thru 9/30/08	Actual Amounts	Total
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 250,000	250,000	88,407	16,395	104,802
In Kind Contribution	67,273	67,273	23,501	4,620	28,121
Total Revenues	\$ 317,273	317,273	111,908	21,015	132,923
<b>EXPENDITURES</b>					
Current;					
Public Safety:					
Personnel	\$ 125,087	125,087	24,564	12,290	36,854
Fringe Benefits	46,603	46,603	9,326	4,106	13,432
Administrative Travel	34,700	34,700	26,913		26,913
Materials And Supplies	29,300	26,661	13,284		13,284
Uniforms		2,639	2,639		2,639
Minor Apparatus And Tools	14,310	14,310	11,681		11,681
Expenditures In Kind	67,273	67,273	23,501	4,619	28,120
Total Expenditures	\$ 317,273	317,273	111,908	21,015	132,923
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
(145,198)	88,407
(39,152)	23,501
<u>(184,350)</u>	<u>111,908</u>

88,233	24,564
33,171	9,327
7,787	26,914
13,377	13,283
	2,639
2,629	11,680
39,153	23,501
<u>184,350</u>	<u>111,908</u>

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**Webb County, Texas**  
**Community Justice Assistance Division - Substance Abuse Felony Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Grant Period 9/01/08 - 8/31/09					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/08	Amounts		
<b>REVENUES</b>						
Intergovernmental	\$ 70337	70,337	5,731	64,606	70,337	
Total Revenues	\$ 70,337	70,337	5,731	64,606	70,337	
<b>EXPENDITURES</b>						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 69898	73,443	5,731	61,894	67,625	5,818
Travel And Furnished Transportation		2,000				2,000
Professional Fees	439	27,439		23,224	23,224	4,215
Supplies And Operating Expenditures		1,000				1,000
Total Expenditures	\$ 70,337	103,882	5,731	85,118	90,849	13,033
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(33,545)		(20,512)	(20,512)	13,033
Other Financing Sources (Uses):						
Operating Transfers In	\$					
Total Other Financing Sources (Uses)	\$					
Net Change In Fund Balances	\$	(33,545)		(20,512)	(20,512)	13,033
Fund Balances - Beginning					43,564	
Fund Balances - Ending					\$ 23,052	

Original and Final Budgeted Amounts	Grant Period 9/01/09 - 8/31/10			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
66,724	5,956	(60,768)	70,562	76,068
66,724	5,956	(60,768)	70,562	76,068
68,172	5,956	62,216	67,850	32,065
			23,224	439
68,172	5,956	62,216	91,074	32,504
(1,448)		1,448	(20,512)	43,564
1,448		(1,448)		
1,448		(1,448)		
			(20,512)	43,564
			43,564	
			23,052	43,564

**Webb County, Texas**  
**Community Justice Assistance Division - Community Corrections Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Grant Period 9/01/08 - 8/31/09					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/08	Amounts		
<b>REVENUES</b>						
Intergovernmental	\$ 311,844	312,990	25,480	287,510	312,990	
Other Revenue	18,000	14,000	798	10,763	11,561	(2,439)
Total Revenues	<u>\$ 329,844</u>	<u>326,990</u>	<u>26,278</u>	<u>298,273</u>	<u>324,551</u>	<u>(2,439)</u>
<b>EXPENDITURES</b>						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 439,580	423,170	26,278	361,765	388,043	35,127
Contractual Services	2,600	1,895		260	260	1,635
Professional Fees	1,900	1,900		1,900	1,900	
Total Expenditures	<u>\$ 444,080</u>	<u>426,965</u>	<u>26,278</u>	<u>363,925</u>	<u>390,203</u>	<u>36,762</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(114,236)	(99,975)		(65,652)	(65,652)	34,323
Other Financing Sources (Uses):						
Operating Transfers In	\$ 114,236	99,975		65,652	65,652	(34,323)
Total Other Financing Sources (Uses)	<u>\$ 114,236</u>	<u>99,975</u>		<u>65,652</u>	<u>65,652</u>	<u>(34,323)</u>
Net Change In Fund Balances	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Original and Final Budgeted Amounts	Grant Period 9/01/09 - 8/31/10			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
313,929	34,309	(279,620)	321,819	330,252
12,000	780	(11,220)	11,543	8,867
325,929	35,089	(290,840)	333,362	339,119
430,732	35,089	395,643	396,854	383,349
2,600		2,600	260	50
			1,900	1,900
433,332	35,089	398,243	399,014	385,299
(107,403)		107,403	(65,652)	(46,180)
107,403		(107,403)	65,652	46,180
107,403		(107,403)	65,652	46,180

**Webb County, Texas**  
**Community Justice Assistance Division - Day Reporting Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Grant Period 9/01/08 - 8/31/09					Variance with
	Budgeted Amounts		Cumulative	Actual		Final Budget
	Original	Final	Thru 9/30/08	Amounts	Total	Positive
						(Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 175,824	172,680	16,271	156,409	172,680	
Total Revenues	\$ 175,824	172,680	16,271	156,409	172,680	
<b>EXPENDITURES</b>						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 160,666	186,060	15,551	164,962	180,513	5,547
Contract Service For Offenders						
Professional Fees	1,158	1,295		1,000	1,000	295
Supplies And Operating Expenditures	14,000	14,005	720	7,600	8,320	5,685
Total Expenditures	\$ 175,824	201,360	16,271	173,562	189,833	11,527
Excess (Deficiency) Of Revenues						
Over (Under ) Expenditures		(28,680)		(17,153)	(17,153)	11,527
Other Financing Sources (Uses):						
Operating Transfers In	\$ 11,764	11,764		973	973	(10,791)
Total Other Financing Sources (Uses)	\$ 11,764	11,764		973	973	(10,791)
Net Change In Fund Balances	\$ (16,916)	(16,916)		(16,180)	(16,180)	736
Fund Balances - Beginning					16,180	
Fund Balances - Ending					\$	

Grant Period 9/01/09 - 8/31/10				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
168,520	16,151	(152,369)	172,560	182,074
168,520	16,151	(152,369)	172,560	182,074
156,983	16,151	140,832	181,113	159,556
17,160		17,160		
			1,000	1,158
14,400		14,400	7,600	5,180
188,543	16,151	172,392	189,713	165,894
(20,023)		20,023	(17,153)	16,180
20,023		(20,023)	973	
20,023		(20,023)	973	
			(16,180)	16,180
			16,180	
				16,180



**Webb County, Texas**  
**Community Justice Assistance Division - Basic Supervision Program**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

		Grant Period 9/01/08 - 8/31/09				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/08	Actual Amounts		Total
		Original	Final				
<b>REVENUES</b>							
Payments By Program Participants	\$	275,000	275,000	27,191	259,264	286,455	11,455
Probation Fees		849,743	819,743	55,048	682,892	737,940	(81,803)
Intergovernmental		559,297	600,988	46,476	554,512	600,988	
Interest		12,000	12,000	2,139	8,687	10,826	(1,174)
Other Revenue		4,000	96,000	1,552	151,589	153,141	57,141
Total Revenues	\$	<u>1,700,040</u>	<u>1,803,731</u>	<u>132,406</u>	<u>1,656,944</u>	<u>1,789,350</u>	<u>(14,381)</u>
<b>EXPENDITURES</b>							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	\$	1,329,879	1,455,306	110,686	1,262,165	1,372,851	82,455
Travel And Furnished Transportation		45,800	68,800	1,397	58,275	59,672	9,128
Contract Service For Offenders		16,000	31,000	690	13,034	13,724	17,276
Professional Fees		12,000	85,560	1,743	74,713	76,456	9,104
Supplies And Operating Expenditures		145,760	139,413	16,472	94,851	111,323	28,090
Facilities, Utilities And Equipment		21,200	100,558	1,418	64,952	66,370	34,188
Total Expenditures	\$	<u>1,570,639</u>	<u>1,880,637</u>	<u>132,406</u>	<u>1,567,990</u>	<u>1,700,396</u>	<u>180,241</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		129,401	(76,906)		88,954	88,954	165,860
Other Financing Sources (Uses):							
Operating Transfers Out	\$	<u>(129,401)</u>	<u>(129,328)</u>	<u></u>	<u>(78,718)</u>	<u>(78,718)</u>	<u>50,610</u>
Total Other Financing Sources (Uses)	\$	<u>(129,401)</u>	<u>(129,328)</u>	<u></u>	<u>(78,718)</u>	<u>(78,718)</u>	<u>50,610</u>
Net Change In Fund Balance	\$	<u><u></u></u>	<u><u>(206,234)</u></u>	<u><u></u></u>	<u><u>10,236</u></u>	<u><u>10,236</u></u>	<u><u>216,470</u></u>
Fund Balances - Beginning						489,173	
Fund Balances - Ending						\$ 499,409	

Original and Final Budgeted Amounts	Grant Period 9/01/09 - 8/31/10			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
270,000	14,524	(255,476)	273,788	309,788
857,497	44,390	(813,107)	727,282	755,863
612,083	27,625	(584,458)	582,137	602,818
12,000	296	(11,704)	8,983	28,973
19,000	2,892	(16,108)	154,481	220,983
<u>1,770,580</u>	<u>89,727</u>	<u>(1,680,853)</u>	<u>1,746,671</u>	<u>1,918,425</u>
1,610,366	112,367	1,497,999	1,374,532	1,219,591
63,000	1,227	61,773	59,502	42,703
31,000	74	30,926	13,108	14,865
96,200	747	95,453	75,460	34,225
155,200	(26,060)	181,260	68,791	134,077
25,320	1,372	23,948	66,324	15,576
<u>1,981,086</u>	<u>89,727</u>	<u>1,891,359</u>	<u>1,657,717</u>	<u>1,461,037</u>
(210,506)		210,506	88,954	457,388
(139,494)		139,494	(78,718)	(61,235)
<u>(139,494)</u>		<u>139,494</u>	<u>(78,718)</u>	<u>(61,235)</u>
<u>(350,000)</u>		<u>350,000</u>	10,236	396,153
			<u>489,173</u>	<u>93,020</u>
			<u>499,409</u>	<u>489,173</u>

**Webb County, Texas**  
**Community Justice Assistance Division - Treatment Incarceration Program**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Grant Period 9/01/08 - 8/31/09					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/08	Amounts		
REVENUES						
Intergovernmental	\$ 216,000	255,958	5,924	250,034	255,958	
Total Revenues	\$ 216,000	255,958	5,924	250,034	255,958	
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 68,180	70,313	5,924	64,180	70,104	209
Contract Service For Offenders	147,000	214,807		195,499	195,499	19,308
Professional Fees	820	100				100
Supplies And Operating Expenditures						
Total Expenditures	\$ 216,000	285,220	5,924	259,679	265,603	19,617
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(29,262)		(9,645)	(9,645)	19,617
Other Financing Sources (Uses):						
Operating Transfers In	\$					
Total Other Financing Sources (Uses)	\$					
Net Change In Fund Balances	\$	(29,262)		(9,645)	(9,645)	19,617
Fund Balances - Beginning					9,645	
Fund Balances - Ending					\$	

Original and Final Budgeted Amounts	Grant Period 9/01/09 - 8/31/10			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
205,692	6,172	(199,520)	256,206	270,807
205,692	6,172	(199,520)	256,206	270,807
72,743	6,172	66,571	70,352	69,007
131,749		131,749	195,499	186,843
1,200		1,200		2,000
				3,312
205,692	6,172	199,520	265,851	261,162
			(9,645)	9,645
			(9,645)	9,645
			9,645	
			9,645	9,645

**Webb County, Texas**  
**Community Justice Assistance Division - Mentally Impaired Caseload**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Grant Period 9/01/08 - 8/31/09					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/08	Amounts		
<b>REVENUES</b>						
Intergovernmental	\$ 51,993	51,993	5,808	46,185	51,993	
Total Revenues	\$ 51,993	51,993	5,808	46,185	51,993	
<b>EXPENDITURES</b>						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 66,858	66,858	5,808	58,277	64,085	2,773
Professional Fees	300	300				300
Total Expenditures	\$ 67,158	67,158	5,808	58,277	64,085	3,073
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(15,165)	(15,165)		(12,092)	(12,092)	3,073
Other Financing Sources (Uses):						
Operating Transfers In	\$ 15,165	17,589		12,092	12,092	(5,497)
Total Other Financing Sources (Uses)	\$ 15,165	17,589		12,092	12,092	(5,497)
Net Change In Fund Balances	\$	2,424				(2,424)
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Grant Period 9/01/09 - 8/31/10				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
54,064	5,570	(48,494)	51,755	52,699
54,064	5,570	(48,494)	51,755	52,699
64,684	5,570	59,114	63,847	67,454
64,684	5,570	59,114	63,847	67,754
(10,620)		10,620	(12,092)	(15,055)
10,620		(10,620)	12,092	15,055
10,620		(10,620)	12,092	15,055

**Webb County, Texas**  
**Texas Juvenile Probation Commission - Border Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

		Grant #TJPC-B-2009-240				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/08 - 8/31/09					
		Budgeted Amounts		Cumulative thru 9/30/08	Actual Amounts		Total
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	26,536	26,537	3,804	22,733	26,537	
Grant Matching		20,000	20,000		19,751	19,751	
Total Revenues	\$	46,536	46,537	3,804	42,484	46,288	
<b>EXPENDITURES</b>							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	46,536	46,537	3,804	42,484	46,288	
Non-Residential Services							
Total Expenditures	\$	46,536	46,537	3,804	42,484	46,288	
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending							

Grant #TJPC-B-2010-240

Grant Period 9/01/09 - 8/31/10

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
26,537	3,874	(22,663)	26,607	26,710
20,000		(20,000)	19,751	19,803
46,537	3,874	(42,663)	46,358	46,513

46,537	3,874	42,663	46,358	42,113
				4,400
46,537	3,874	42,663	46,358	46,513




**Webb County, Texas**  
**Texas Juvenile Probation Commission - Community Corrections**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #TJPC-Y-2009-240  
Grant Period 9/01/08 - 8/31/09

	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	thru 9/30/08	Amounts	Total	Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 543,639	543,639	19,761	513,023	532,784	(10,855)
Total Revenues	\$ 543,639	543,639	19,761	513,023	532,784	(10,855)
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 345,334	342,027	18,128	323,634	341,762	265
Operating Expenses	43,505	64,429	1,233	63,141	64,374	55
Non-residential Services	54,800	8,707	400	8,295	8,695	12
Residentital Services	100,000	128,476		117,953	117,953	10,523
Total Expenditures	\$ 543,639	543,639	19,761	513,023	532,784	10,855
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

**Grant Period 9/01/09 - 8/31/10**

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**Webb County, Texas**  
**Texas Juvenile Probation Commission - Progressive Sanctions ISJPO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #TJPC-O-2009-240					
Grant Period 9/01/08 - 8/31/09					
	Original and Final Budgeted Amounts	Cumulative thru 9/30/08	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 27,240	3,653	23,587	27,240	
Grant Matching	17,500		17,196	17,196	(304)
Total Revenues	\$ 44,740	3,653	40,783	44,436	(304)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 44,740	3,653	40,783	44,436	304
Total Expenditures	\$ 44,740	3,653	40,783	44,436	304
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant #TJPC-O-2010-240  
Grant Period 9/01/09 - 8/31/10

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
27,240	3,744	(23,496)	27,331	27,443
17,500		(17,500)	17,196	17,231
<u>44,740</u>	<u>3,744</u>	<u>(40,996)</u>	<u>44,527</u>	<u>44,674</u>
44,740	3,744	40,996	44,527	44,674
<u>44,740</u>	<u>3,744</u>	<u>40,996</u>	<u>44,527</u>	<u>44,674</u>
=====	=====	=====		
			=====	=====
			=====	=====

**Webb County, Texas**

**Texas Juvenile Probation Commission - Salary Adjustment Juvenile Officers  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Year Ended September 30, 2009 with Comparative Figures  
for Year Ended September 30, 2008**

Grant #TJPC-Z-2009-240

Grant Period 9/01/08 - 8/31/09

	Original and Final Budgeted Amounts	Cumulative thru 9/30/08	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 111,150	7,165	87,796	94,961	(16,189)
Total Revenues	\$ 111,150	7,165	87,796	94,961	(16,189)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 111,150	7,165	87,796	94,961	16,189
Total Expenditures	\$ 111,150	7,165	87,796	94,961	16,189
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

**Grant Period 9/01/09 - 8/31/10**

<u>                </u>	<u>                </u>	<u>                </u>	<u>                </u>	<u>                </u>	<u>                </u>
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<u>                </u>	<u>                </u>	<u>                </u>	<u>                </u>	<u>                </u>	<u>                </u>

**Webb County, Texas**  
**Texas Juvenile Probation Commission - State Aid**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #TJPC-A-2009-240  
Grant Period 9/01/08 - 8/31/09

	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	thru 9/30/08	Amounts	Total	Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 190,356	190,356	9,923	180,284	190,207	(149)
Total Revenues	\$ 190,356	190,356	9,923	180,284	190,207	(149)
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 151,117	139,056	6,950	132,039	138,989	67
Travel	17,439	29,500	2,973	26,526	29,499	1
Operating Expenses						
Non-residential Services	21,800	21,800		21,719	21,719	81
Residential Services						
Total Expenditures	\$ 190,356	190,356	9,923	180,284	190,207	149
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Grant #TJPC-A-2010-240  
Grant Period 9/01/09 - 8/31/10

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
<u>236,695</u>	<u>12,397</u>	<u>(224,298)</u>	<u>192,681</u>	<u>189,690</u>
<u>236,695</u>	<u>12,397</u>	<u>(224,298)</u>	<u>192,681</u>	<u>189,690</u>
189,735	11,735	178,000	143,774	131,640
12,910	662	12,248	27,188	27,040
				10,895
34,050		34,050	21,719	16,555
				3,560
<u>236,695</u>	<u>12,397</u>	<u>224,298</u>	<u>192,681</u>	<u>189,690</u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
			<u>          </u>	<u>          </u>
			<u>          </u>	<u>          </u>



**Webb County, Texas**  
**Texas Juvenile Probation Commission - Progressive Sanctions JPO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #TJPC-F-2009-240					
Grant Period 9/01/08 - 8/31/09					
	Original and Final Budgeted Amounts	Cumulative thru 9/30/08	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 232,566	35,231	197,335	232,566	
Grant Matching	200,000		194,676	194,676	(5,324)
Total Revenues	\$ 432,566	35,231	392,011	427,242	(5,324)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 432,566	35,231	392,011	427,242	5,324
Total Expenditures	\$ 432,566	35,231	392,011	427,242	5,324
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant #TJPC-F-2010-240  
Grant Period 9/01/09 - 8/31/10

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
232,566	36,608	(195,958)	233,943	234,751
200,000		(200,000)	194,676	196,134
<u>432,566</u>	<u>36,608</u>	<u>(395,958)</u>	<u>428,619</u>	<u>430,885</u>
<u>432,566</u>	<u>36,608</u>	<u>395,958</u>	<u>428,619</u>	<u>430,885</u>
<u>432,566</u>	<u>36,608</u>	<u>395,958</u>	<u>428,619</u>	<u>430,885</u>
=====	=====	=====		
			=====	=====
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**Webb County, Texas**  
**Texas Juvenile Probation Commission - Progressive**  
**Sanctions Level 1-2-3**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Project #TJPC-G-2009-240  
Grant Period 9/01/08 - 8/31/09

	<u>Budgeted Amounts</u>		<u>Cumulative</u>	<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>thru 9/30/08</u>	<u>Amounts</u>	<u>Total</u>
<b>REVENUES</b>					
Intergovernmental	\$ 46,339	46,339	5,959	40,126	46,085
Total Revenues	\$ 46,339	46,339	5,959	40,126	46,085
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 35,342	35,097	2,667	32,226	34,893
Non-residential	10,997	11,242	3,292	7,900	11,192
Total Expenditures	\$ 46,339	46,339	5,959	40,126	46,085
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
<u>(254)</u>	<u>50,280</u>
<u>(254)</u>	<u>50,280</u>

204	2,667
<u>50</u>	<u>47,613</u>
<u>254</u>	<u>50,280</u>
<u><u>          </u></u>	<u><u>          </u></u>

**Webb County, Texas**  
**U. S. Department Of Justice**  
**Justice Benefits, Inc.**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

		Grant #TJPC-E-09-240 Grant Period 9/01/08 - 8/31/09				Variance with Final Budget Positive (Negative)
		Budgeted Amounts		Cumulative thru 9/30/08	Actual Amounts	Total
		Original	Final			
<b>REVENUES</b>						
Intergovernmental	\$					
Other Revenue					7,719	7,719
Interest Income				1,645	5,772	7,417
Total Revenues	\$			1,645	13,491	15,136
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$	308,971	303,184	26,956	207,392	234,348
Travel		12,000	17,787	722	17,065	17,787
Operating Expenses						
Professional Services						
Residential Services			15,402		15,402	15,402
Total Expenditures	\$	320,971	336,373	27,678	239,859	267,537
Excess (Deficiency) Of Revenues Over (Under) Expenditures						
	\$	(320,971)	(336,373)	(26,033)	(226,368)	(252,401)
Fund Balances - Beginning						807,600
Fund Balances - Ending	\$					555,199

Grant #TJPC-E-10-240  
Grant Period 9/01/09 - 8/31/10

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
				259,243
			7,719	
	134	134	5,906	27,695
	134	134	13,625	286,938
212,497	12,302	200,195	219,694	256,245
20,000	90	19,910	17,155	9,548
18,600		18,600		
				38,886
			15,402	18,900
251,097	12,392	238,705	252,251	323,579
(251,097)	(12,258)	238,839	(238,626)	(36,641)
			781,567	818,208
			542,941	781,567

**Webb County, Texas**  
**Texas Juvenile Probation Commission**  
**Intensive Community -Based Program (ICBP)**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #TJPC-X-09-240  
Grant Period 9/01/08 - 8/31/09

	Original and Final Budgeted Amounts	Cumulative 9/30/08	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 191,075	14,508	162,684	177,192	(13,883)
Total Revenues	\$ 191,075	14,508	162,684	177,192	(13,883)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 176,779	14,508	149,921	164,429	12,350
Travel					
Non-Residential Services	14,296		12,763	12,763	1,533
Total Expenditures	\$ 191,075	14,508	162,684	177,192	13,883
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Grant #TJPC-X-10-240  
Grant Period 9/01/09 - 8/31/10

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/09</u>	<u>Total Prior Year As Of 9/30/08</u>
<u>216,610</u>	<u>14,869</u>	<u>(201,741)</u>	<u>177,553</u>	<u>165,182</u>
<u>216,610</u>	<u>14,869</u>	<u>(201,741)</u>	<u>177,553</u>	<u>165,182</u>
208,254	14,869	193,385	164,790	156,651
				2,338
<u>8,356</u>		<u>8,356</u>	<u>12,763</u>	<u>6,193</u>
<u>216,610</u>	<u>14,869</u>	<u>201,741</u>	<u>177,553</u>	<u>165,182</u>
=====	=====	=====		
			=====	=====
			=====	=====



**Webb County, Texas**  
**Texas Juvenile Probation Commission - Diversionary Placement**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #TJPC-H-2009-240					
Grant Period 9/01/08 - 8/31/09					
	Original and Final Budgeted Amounts	Cumulative thru 9/30/08	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 443,292		443,206	443,206	(86)
Grant Matching			15,402	15,402	15,402
Total Revenues	\$ 443,292		458,608	458,608	15,316
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Residential Services	\$ 443,292		443,206	443,206	86
Total Expenditures	\$ 443,292		443,206	443,206	86
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				15,402
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant #TJPC-H-2010-240

Grant Period 9/01/09 - 8/31/10

<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>	<u>Total</u> <u>Actual</u> <u>Amounts</u> <u>As Of 9/30/09</u>	<u>Total</u> <u>Prior Year</u> <u>As Of 09/30/08</u>
	(421,187)	443,206	149,668
		15,402	
	(421,187)	458,608	149,668
	421,187	443,206	149,668
	421,187	443,206	149,668
		15,402	
		15,402	

**Webb County, Texas**  
**Texas Juvenile Probation Commission - Juvenile Justice Alternative Education Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #TJPC-P-2009-240						
Grant Period 9/01/08 - 8/31/09						
	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	thru 9/30/08	Amounts	Total	Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 510,828	650,565	88,638	561,927	650,565	
Charges And Fees	555,672	410,935	35,155	360,186	395,341	(15,594)
Other Revenue						
Interest		5,000	792	3,467	4,259	(741)
Total Revenues	\$ 1,066,500	1,066,500	124,585	925,580	1,050,165	(16,335)
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 914,830	914,830	70,829	751,735	822,564	92,266
Operating Expenses	263,300	263,300	25,149	221,232	246,381	16,919
Total Expenditures	\$ 1,178,130	1,178,130	95,978	972,967	1,068,945	109,184
Excess (Deficiency) Of Revenues						
Over (Under) Expenditures	(111,630)	(111,630)	28,607	(47,387)	(18,780)	(84,031)
Other Financing Sources (Uses):						
Operating Transfer Out	\$					
Total Other Financing Sources (Uses)	\$					
Net Change In Fund Balances	\$ (111,630)	(111,630)	28,607	(47,387)	(18,780)	(84,031)
Fund Balances - beginning, Restated					388,268	
Fund Balances - ending					\$ 369,488	

Grant #TJPC-P-2010-240  
Grant Period 9/01/09 - 8/31/10

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 09/30/08
650,565	64,543	(586,022)	626,470	520,057
411,590	52,140	(359,450)	412,326	458,126
4,345	112	(4,233)	3,579	18,093
<u>1,066,500</u>	<u>116,795</u>	<u>(949,705)</u>	<u>1,042,375</u>	<u>996,276</u>
865,258	76,103	789,155	827,838	874,477
260,000	8,911	251,089	230,143	301,908
<u>1,125,258</u>	<u>85,014</u>	<u>1,040,244</u>	<u>1,057,981</u>	<u>1,176,385</u>
(58,758)	31,781	90,539	(15,606)	(180,109)
<u>(58,758)</u>	<u>31,781</u>	<u>90,539</u>	<u>(15,606)</u>	<u>(180,109)</u>
			<u>416,876</u>	<u>596,985</u>
			<u>401,270</u>	<u>416,876</u>

**Webb County, Texas**  
**Criminal Justice Division - City Of Laredo Auto Theft Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant # SA-T101-10057-09  
Grant Period 9/01/08 - 8/31/09

	<u>Budgeted Amounts</u>		<u>Cumulative</u>	<u>Actual</u>		<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>As Of 9/30/08</u>	<u>Amount</u>	<u>Total</u>	<u>Final Budget</u>
						<u>Positive</u>
						<u>(Negative)</u>
<b>REVENUES</b>						
Intergovernmental	\$ 36,803	36,803	2,820	27,558	30,378	(6,425)
Grant Matching	48,459	48,459	4,038	44,421	48,459	
Total Revenues	\$ 85,262	85,262	6,858	71,979	78,837	(6,425)
<b>EXPENDITURES</b>						
Current:						
Public Safety:						
Salaries	\$ 66,540	62,000	5,208	55,288	60,496	1,504
Fringe Benefits	18,722	23,262	1,650	16,691	18,341	4,921
Total Expenditures	\$ 85,262	85,262	6,858	71,979	78,837	6,425
Excess (Deficiency) Of Revenues						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Grant # SA-T101-10057-10  
Grant Period 9/01/09 - 8/31/10

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
46,445	3,702	(42,743)	31,260	33,630
40,000	3,138	(36,862)	47,559	35,836
86,445	6,840	(79,605)	78,819	69,466

67,114	5,270	61,844	60,558	59,638
19,331	1,570	17,761	18,261	19,438
86,445	6,840	79,605	78,819	79,076


**Webb County, Texas  
Texas Parks & Wildlife  
Community Outdoor Outreach Program  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Year Ended September 30, 2009 with Comparative Figures  
for Year Ended September 30, 2008**

Grant #52-000439  
Grant Period 4/15/08 - 6/30/10

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 25,000	5234	14,549	19,783
In-Kind Contribution	10,000	456	7,821	8,277
Total Revenues	<u>\$ 35,000</u>	<u>5690</u>	<u>22,370</u>	<u>28,060</u>
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Children's Field Trips	\$ 25,000	5234	14,549	19,783
In-Kind Expenditures	10,000	456	7,821	8,277
Total Expenditures	<u>\$ 35,000</u>	<u>5690</u>	<u>22,370</u>	<u>28,060</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>
Fund Balances - Beginning			<u></u>	
Fund Balances - Ending			<u>\$</u>	<u></u>

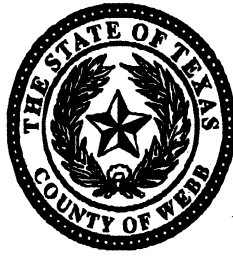
Variance with Final Budget	Total
Positive	Prior Year
(Negative)	As Of 9/30/08

(5,217)	5,234
(1,723)	456
(6,940)	5,690

5,217	5,234
1,723	456
6,940	5,690

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**Webb County, Texas**  
**Texas Department of Wildlife**  
**Outdoor Youth Posse CO-OP**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Project # 52-000487				
Grant Period 4/28/09 - 10/15/10				
	Original and Final Budgeted Amounts	Actual Amount	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/08
<b>REVENUES</b>				
Intergovernmental	\$ 49,610	4,581	(45,029)	29,960
In-Kind Contribution	20,390		(20,390)	9,992
Total Revenues	<u>\$ 70,000</u>	<u>4,581</u>	<u>(65,419)</u>	<u>39,952</u>
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Children's Field Trips	\$ 49,610	4,581	45,029	29,960
In-Kind Expenditures	20,390		20,390	9,992
Total Expenditures	<u>\$ 70,000</u>	<u>4,581</u>	<u>65,419</u>	<u>39,952</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning		<u></u>		<u></u>
Fund Balances - Ending		<u>\$</u>		<u></u>

**Webb County, Texas**  
**State Comptroller**  
**Senate Bill 55 Statewide Tobacco Education and Prevention**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant # STEP - SB 55 75th Legislature  
Grant Period 09/01/08 - 08/31/2009

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 8,500	444	5,345	5,789	(2,711)
Total Revenues	\$ 8,500	444	5,345	5,789	(2,711)
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Overtime	\$ 5,802	444	3,508	3,952	1,850
Training And Education	1,864		1,147	1,147	717
Materials And Supplies	186		186	186	
Sting Operations	648		504	504	144
Total Expenditures	\$ 8,500	444	5,345	5,789	2,711
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

## Grant Period 09/01/09 - 08/31/10

<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>	<b>Total Actual Amounts As Of 9/30/09</b>	<b>Total Prior Year As Of 9/30/08</b>
12,500		(12,500)	5,345	5,174
12,500		(12,500)	5,345	5,174
7,700		7,700	3,508	3,746
2,500		2,500	1,147	815
			186	
2,300		2,300	504	613
12,500		12,500	5,345	5,174

**Webb County, Texas**  
**South Texas Development Council**  
**Regional Solid Waste Management Implementation Program 09-19-G03**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Contract #09-19-G03  
Contract Period 2/01/09 - 8/31/09

	<u>Budgeted Amounts</u>		<u>Cumulative</u>	<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Thru 9/30/08</u>	<u>Amounts</u>	<u>Total</u>
<b>REVENUES</b>					
Grant Matching	\$ 30,000	30,000		30,000	30,000
Total Revenues	\$ 30,000	30,000		30,000	30,000
<b>EXPENDITURES</b>					
Current:					
Infrastructure & Environmental Services					
Supplies	\$ 22,008	22,008		22,008	22,008
Other	7,992	7,992		7,992	7,992
Total Expenditures	\$ 30,000	30,000		30,000	30,000
Excess (Deficiency) Of Revenue	\$				
Over (Under) Expenditures					
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
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**Webb County, Texas**  
**Texas Task Force On Indigent Defense**  
**Multi-year Discretionary Grant**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with comparative Figures**  
**for Year Ended September 30, 2008**

Contract # 212-09-D16 Grant Period 10/01/08 - 09/30/09				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 331,420	331,420	321,163	(10,257)
Revenue From Webb	82,855	82,855	80,291	(2,564)
Total Revenues	<u>\$ 414,275</u>	<u>414,275</u>	<u>401,454</u>	<u>(12,821)</u>
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Personnel	\$ 312,536	311,768	302,396	9,372
Fringe Benefits	85,840	82,935	80,420	2,515
Office Supplies	6,000	6,406	6,104	302
Training & Education	3,000	2,138	2,138	
Materials & Supplies	6,899			
Minor Apparatus And Tools		10,167	9,535	632
Equipment Maintenance		861	861	
Total Expenditures	<u>\$ 414,275</u>	<u>414,275</u>	<u>401,454</u>	<u>12,821</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				
Fund Balances - Ending			<u>\$</u>	<u></u>



**Webb County, Texas**  
**Governor's Division of Emergency Management**  
**Texas Task Force on Indigent Defense**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Equalization Disbursement					
	Budgeted Amounts		Cumulative Thru 9/30/08	Actual Amounts	Total
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 230,883	447,513	230,883	86,246	317,129
Total Revenues	\$ 230,883	447,513	230,883	86,246	317,129
<b>EXPENDITURES</b>					
Current:					
Justice System					
Payroll Cost	\$	91,136		36,998	36,998
Fringe Benefits		26,562		12,504	12,504
Administrative Travel		18,000			
Books & Subscriptions		7,441		3,166	3,166
Training & Education		19,000		335	335
Space Rental		13,831		4,966	4,966
Equipment Rental		25,608		1,006	1,006
Professional Services		25,135			
Fuel & Lube		500			
Materials & Supplies		13,292		4,215	4,215
Minor Tools & Apparatus		10,621		10,621	10,621
Vehicle Maintenance		1,600			
Computarization Costs	230,883	194,787	56,955		56,955
Total Expenditures	\$ 230,883	447,513	56,955	73,811	130,766
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$		173,928	12,435	186,363
Fund Balance Beginning Of Year				173,928	
Fund Balance End Of Year				\$ 186,363	

<u>Variance with Final Budget- Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/08</u>
<u>(130,384)</u>	<u>230,883</u>
<u>(130,384)</u>	<u>230,883</u>

54,138	
14,058	
18,000	
4,275	
18,665	
8,865	
24,602	
25,135	
500	
9,077	
1,600	
<u>137,832</u>	<u>56,955</u>
<u>316,747</u>	<u>56,955</u>
<u>186,363</u>	173,928
	<u>173,928</u>

**Webb County, Texas**  
**The Office of the Attorney General - Contract #09-C0078**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Grant #09-C0078				
2009				
	Original And Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 133,611	147,026	423	147,449
Total Revenues	\$ 133,611	147,026	423	147,449
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Salaries/Fringe Benefits	\$ 127,820	94,726		94,726
Materials And Supplies	3,791	3,791		3,791
Repairs, Maintenance & Equipment	2,000	2,000		2,000
Total Expenditures	\$ 133,611	100,517		100,517
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	46,509	423	46,932
Fund Balances - Beginning			66,356	
Fund Balances - Ending			\$ 66,779	

Variance With Final Budget Positive (Negative)	Total Prior Year As of 9/30/08
<u>13,838</u>	<u>537</u>
<u>13,838</u>	<u>537</u>

33,094

<u>33,094</u>	<u></u>
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<u>46,932</u>	537
	<u>65,819</u>
	<u>66,356</u>

**Webb County, Texas**  
**Office of the Attorney General - Other Victim Assistance Grant**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

		Webb County Sheriff's OVAG #08-02512				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/08 - 8/31/09					
		Budgeted Amounts		Cumulative Thru 9/30/08	Actual Amounts		Total
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	49,460	49,460	3,243	38,505	41,748	(7,712)
Total Revenues	\$	49,460	49,460	3,243	38,505	41,748	(7,712)
<b>EXPENDITURES</b>							
Current:							
Justice System:							
Salary and Fringe Benefits	\$	46,457	42,339	3,141	35,067	38,208	4,131
Travel		1,010	1,400		887	887	513
Equipment							
Supplies		1,453	2,516		2,044	2,044	472
Other Direct Operating Expenses		540	3,205	102	507	609	2,596
Total Expenditures	\$	49,460	49,460	3,243	38,505	41,748	7,712
Excess (Deficiency) Of Revenue Over (Under) Expenditures							
	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Webb County Sheriff's OVAG #1017011  
Grant Period 9/01/09 - 8/31/10

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
50,000	3,246	(46,754)	41,751	41,565
50,000	3,246	(46,754)	41,751	41,565

44,132	3,200	40,932	38,267	35,994
787		787	887	1,210
				700
2,543		2,543	2,044	3,337
2,538	46	2,492	553	324
50,000	3,246	46,754	41,751	41,565


**Webb County, Texas**  
**Attorney General Of Texas**  
**Other Victim Assistance Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Contract # 0802520  
Grant Period 09/01/08 - 08/31/09

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 49,272	5,491	42,768	48,259
Total Revenues	\$ 49,272	5,491	42,768	48,259
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Personnel	\$ 37,154	4,347	32,466	36,813
Fringe Benefits	12,118	1,144	10,302	11,446
Travel				
Training And Education				
Supplies And Direct Operating Expenses				
Total Expenditures	\$ 49,272	5,491	42,768	48,259
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/08
<u>(1,013)</u>	<u>48,512</u>
<u>(1,013)</u>	<u>48,512</u>
341	36,137
672	11,266
	1,109
<u>1,013</u>	<u>48,512</u>
<u><u>          </u></u>	<u><u>          </u></u>



**Webb County, Texas**  
**Office of the Attorney General**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Texas VINE #0908814

09/01/08-08/31/09

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/08	Actual Amounts	Total	Variance with Final Budget- Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 30,108	2,509	27,599	30,108	
Total Revenues	<u>\$ 30,108</u>	<u>2,509</u>	<u>27,599</u>	<u>30,108</u>	
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Equipment Maintenance	\$ 30,108	2,509	27,599	30,108	
Total Expenditures	<u>\$ 30,108</u>	<u>2,509</u>	<u>27,599</u>	<u>30,108</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		<u></u>
Fund Balances-Beginning					
Fund Balances-Ending				<u>\$</u>	<u></u>

Texas VINE #1013044

09/01/09-08/31/10

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
30,108	2,509	(27,599)	30,108	2,509
30,108	2,509	(27,599)	30,108	2,509

30,108	2,509	27,599	30,108	2,509
30,108	2,509	27,599	30,108	2,509

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**Webb County, Texas**  
**Governor's Division of Emergency Management**  
**Office of the Governor**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual**  
**Year Ended September 30, 2009 with comparative Figures**  
**for Year Ended September 30, 2008**

Grant # LBSP-08-Webb  
Grant Period: 02/01/08 - 08/31/10

	Budgeted Amounts		Cumulative Thru 9/30/08	Actual Amounts	Total
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 150,000	1,466,593	683,266	616,962	1,300,228
Cash Match from Webb County				9,316	9,316
Total Revenues	<u>\$ 150,000</u>	<u>1,466,593</u>	<u>683,266</u>	<u>626,277</u>	<u>1,309,543</u>
<b>EXPENDITURES</b>					
Current:					
Public Safety					
Overtime/Fringe Benefits	\$ 150,000	1,371,117	673,914	617,062	1,290,976
Travel		3,819			
Operating Expenditures		91,657	9,352		9,352
Total Expenditures	<u>\$ 150,000</u>	<u>1,466,593</u>	<u>683,266</u>	<u>617,062</u>	<u>1,300,328</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	9,215	<u>9,215</u>
Fund Balances - Beginning, Restated				(9,215)	
Fund Balances - Ending				<u>\$</u>	

<u>Variance with Final Budget- Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/08</u>
(166,365)	683,266
9,316	
<u>(157,050)</u>	<u>683,266</u>

80,141	673,914
3,819	
<u>82,305</u>	<u>9,352</u>
<u>166,265</u>	<u>683,266</u>

9,215

**Webb County, Texas  
Texas Border Sheriff's Coalition  
Operation Linebacker**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Year Ended September 30, 2009 with Comparative Figures  
for Year Ended September 30, 2008**

Grant #2008-DD-BX-0188  
Grant Period 10/07/08 - 08/31/2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/08
	Original	Final	Amount		
<b>REVENUES</b>					
Intergovernmental	\$ 249,100	249,100	235,449	(13,651)	
Grant Matching			11,124	11,124	
Total Revenues	\$ 249,100	249,100	246,573	(2,527)	
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Salaries	\$ 234,680	118,073	118,073		
Equipment	14,420	131,027	128,500	2,527	
Total Expenditures	\$ 249,100	249,100	246,573	2,527	-
Excess (Deficiency) Of Revenues	\$				
Over (Under) Expenditures					
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**Governor's Division of Emergency Management - Texas Department of Public Safety**  
**Border Security Equipment and Technology**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

Contract # BSET 08-015  
Grant Period 05/01/08 - 12/31/09

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/08
<b>REVENUES</b>				
Intergovernmental	\$ 358,135	354,522	(3,613)	
Total Revenues	\$ 358,135	354,522	(3,613)	
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Capital Outlay	\$ 358,135	354,522	3,613	
Total Expenditures	\$ 358,135	354,522	3,613	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Office of the Governor - Criminal Justice Division**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

DWI/Drug Court Program #2056401						
Grant Period 9/01/08 - 8/31/09						
	Budgeted Amounts		Cumulative Thru 9/30/08	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Intergovernmental	\$	202,145	202,145	50,043	50,043	(152,102)
Program Fees				778	778	778
Total Revenues	\$	202,145	202,145	50,043	50,821	(151,324)
EXPENDITURES						
Current:						
Corrections & Rehabilitation:						
Personnel	\$	72,245	72,245	16,377	16,377	55,868
Travel & Training		5,000	5,000	3,958	3,958	1,042
Supplies & Direct Operating Expenses		2,400	2,400	2,400	2,400	
Equipment		2,500	2,500	2,308	2,308	192
Contractual & Professional Expenses		120,000	120,000	25,000	25,000	95,000
Indirect Costs						
Total Expenditures	\$	202,145	202,145	50,043	50,043	152,102
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$				778	778
Fund Balances - Beginning						
Fund Balances - Ending					\$ 778	

406th District Court Drug Court Program #2056402  
Grant Period 9/01/09 - 8/31/10

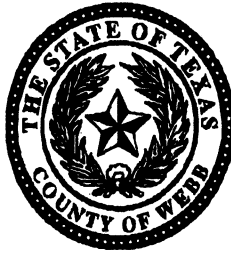
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/08
222,359	5,551	(216,808)	55,594	
			778	
222,359	5,551	(216,808)	56,372	

170,679	5,551	165,128	21,928	
2,500		2,500	3,958	
5,180		5,180	2,400	
16,000		16,000	2,308	
25,000		25,000	25,000	
3,000		3,000		
222,359	5,551	216,808	55,594	

778

778





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**GOVERNMENTAL FUNDS**  
**Non-Major Capital Projects Funds**

**WEBB COUTNY FUNDS**

**NON MAJOR FUNDS**

INTEREST INCOME, SERIES 2000

Funds are being generated through interest income from Certificates of Obligation Series 2000.

LAW ENFORCEMENT, SERIES 2000

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building.

INTEREST INCOME, SERIES 2001

Funds are being generated through interest income from Certificates of Obligation, Series 2001.

LIBRARY CONSTRUCTION FUND

This project was established for the construction of El Cenizo Public Library Building.

VILLA ANTIGUA CULTURAL CENTER, SERIES 2001

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

PARK DEVELOPMENT, SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CONSTRUCTION IN PROGRESS, SERIES 2001

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

CAPITAL OUTLAY, SERIES 2001

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUNTY FUNDS - continued**

**INTEREST INCOME, SERIES 2002**

Funds are being generated through interest income from Certificates of Obligation, Series 2002.

**JUVENILE YOUTH VILLAGE, SERIES 2002 & SERIES 2008 A**

This fund is for the purchase of land acquisition and the construction of a juvenile facility to be used for detention and probation purposes and benefit of the troubled youth of our community.

The County acquired Series 2008 A for additional costs of construction and equipping the Juvenile Youth Village Justice Center.

**MANAGEMENT RECORDS STORAGE WAREHOUSE, SERIES 2002**

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

**JUSTICE CENTER FIRE PROTECTION MOISTURE CONTROL, SERIES 2002**

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

**CAPITAL OUTLAY, SERIES 2002**

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

**CUATRO VIENTOS ROAD LOOP/B5, SERIES 2002**

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUNTY FUNDS – continued**

**PARK DEVELOPMENT, SERIES 2002**

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

**CAPTIAL OUTLAY, SERIES 2002**

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

**INTEREST INCOME, SERIES 2003**

Funds are being generated through interest income from Certificates of Obligation, Series 2003.

**PARK DEVELOPMENT, SERIES 2003**

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

**TEXMEX PURCHASE, SERIES 2003 & SERIES 2008 A**

The County has contracted to purchase the land and building (17,630st) located at 1200 Washington Street in Laredo, Texas. The property is referred to as the Tex-Mex Building because the seller is the Texas-Mexican Railway Company. The County plans to use the office space to house County departments and also contemplates building a Multi-Level Parking Facility to meet growing parking demands.

The County acquired Series 2008 A for engineering and architectural studies to repair or construct a new building on County property known as the “Tex-Mex” Building at 1202 Washington Street.

**CAPITAL OUTLAY, SERIES 2003**

Growth and the need for additional services require the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS - continued**

**ROAD AND BRIDGE IMPROVEMENTS, SERIES 2003**

Funds will be accounted for paving, reconstruction and or resurfacing two Webb County roads: Espejo-Molina Road and Del Mar Boulevard; and construction and installation of 6 inch flexible base and a chemical that will provide dust control on eight county roads: Mangana Hein Road, Jennings Road, Thiesel Road, Wormser Road, Eagle Pass Road, J.C. Perez Road, El Pico Road, and Lincoln-Nicholson Road.

**RAIN ENHANCEMENT PROGRAM, SERIES 2003**

The program consists of constructing “ionization towers” and monitoring stations at strategically located areas that will cause the moisture molecules in the atmosphere to attract to each other, thereby causing rain.

**R.O.W. ACQUISITION, SERIES 2003**

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to the “Colonias”. In order to proceed with the projects to provide water and wastewater, the county must acquire the adequate Right-of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of county roads.

**SHILOH COMMUNITY CENTER, SERIES 2003**

This building will be used for the development of recreational facilities through interlocal agreements with Laredo Independent School District, United Independent School District and the City of Laredo.

**JUSTICE CENTER IMPROVEMENTS**

This fund will be used for the Justice Center 5<sup>th</sup> Floor Remodeling Project to create additional space for the District Attorney’s Office.

**INTEREST INCOME, SERIES 2006**

Funds are being generated through interest income from Certificates of Obligation, Series 2006.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS - continued**

**R.O.W. ACQUISTION IN COLONIAS, SERIES 2006**

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to “colonias”. The County has been successful in receiving approximately \$50,000,000 in grants for that specific purpose. In order to proceed with the projects to provide water and wastewater, the County must acquire the adequate Right-Of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of County roads. The County will also use the funds for drainage studies.

**FIRE PROTECTION EQUIPMENT, SERIES 2006**

The proposed two tanker trucks will be used to fight brush fires in Webb County outside the City of Laredo’s city limits. The equipment will be under the control of the City of Laredo’s Fire Department to combat fires in Webb County as stipulated in the Interlocal Agreement between the city and the county.

**INTERNATIONAL RAILROAD BRIDGE, SERIES 2006**

Webb County is in the process of preparing the Preliminary Engineering and the Environmental Study for an International Railroad Bridge in the Laredo Colombia area that will meet State and Federal “Rules and Regulations”. This is the “first formal step” of the International Bridge Application.

**INTERNATIONAL BRIDGE, SERIES 2006**

Webb County has completed and submitted the Preliminary Engineering and the Environmental Study to the Texas Department of Transportation (TXDOT) as per their “Rules and Regulations” and has received approval of its application. The County has also submitted the Presidential Permit Application to the Federal Government for their approval. Funds are being used for obtaining the approval of the Presidential Permit from the Federal Government.

**CUATRO VIENTOS ROAD, SERIES 2006**

Webb County and the City of Laredo have jointly invested \$1,500,000 to complete the environmental and the preliminary engineering for the Cuatro Vientos Road. Funds are being used for the legal work involved in acquiring the right-of-way and the relocation of utilities.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS – continued**

CASA BLANCA DAM, SERIES 2006

The Webb County Casa Blanca Lake dam requires engineering design and repairs mandated by the Texas Commission of Environmental Quality. The dam provides recreation facilities for Webb County residents, as well as storage for 20,000 acre-foot of water which serves as an emergency supply for Webb County. The park is leased to the State of Texas Parks and Wildlife Department.

SECONDARY WATER SOURCE AQUIFER, SERIES 2006

In conjunction with the Texas Water Development Board's Region "M" Water Plan. Webb County has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer. This will augment our future water supply, since currently the Rio Grande River is our only source of water.

VETERANS COALITION, SERIES 2006

Webb County plans to purchase the land and building owned by a group known as the Veterans Coalition to convert it into a Veterans Museum. The museum will serve to recognize Veterans and the purchase is consistent with the County's objective to preserve historical buildings. The County Veterans Service Officer will be housed in the museum.

COURTHOUSE ANNEX, SERIES 2006

This project is for the initial Architectural, Engineering and Environmental studies required for the reconstruction and preservation of a historical building owned by Webb County.

CAPITAL OUTLAY, SERIES 2006

Growth and the need for additional services require the purchase of vehicles as well as computers and related accessories for all County Departments. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

PARK DEVELOPMENT, SERIES 2006

This fund is to initiate the development of facilities including county parks, community centers plus land acquisition and the construction and or rehabilitation of parks, community centers and other buildings in Webb County, either constructed independently or through interlocal agreements with other public and or private entities.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS – continued**

**COMMUNICATION TOWER, SERIES 2006**

Webb County plans to improve its ability to react and respond to emergency situations by purchasing communication equipment that will be compatible with the State Emergency Plan.

**VILLA ANTIGUA PHASE III, SERIES 2006**

The purpose of the project is to preserve the historic buildings on Zaragosa Street and promote cultural activities. The expansion of the historic district next to San Agustin Plaza will provide an added destination for historic and cultural tourists. The proposed Villa Antigua Border Heritage Museum Center combined with other historic venues in downtown Laredo and Nuevo Laredo is designed to provide a historical experience to our tourists.

**ROAD AND BRIDGE CAPITAL OUTLAY, SERIES 2006**

Growth and the need for additional services require the purchase of vehicles and heavy equipment. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country and to pave approximately fifteen (15) miles of county roads per year.

**BUILDING MAINTENANCE AND CONSTRUCTION FUND 2007 / 2008**

Commissioners Court planned and approved a one time transfer from the General Fund to a Capital Project fund for the purpose of funding County projects: Mold Remediation County Courthouse, Juvenile Youth Village, Texas Parks & Wildlife Building, Tax Assessor Office renovation, El Cenizo Water Tank Removal and Capital Outlay.

**GIRL SCOUTS CENTER**

The purpose of this project is to construct a new facility for the Girl Scouts.

**PURCHASE LAND & BUILDING, SERIES 2008 A**

To purchase land acquisition and/or property for an administration annex in the downtown area.

**QUAD CITY BUILDING IMPROVEMENTS, SERIES 2008 A**

Funds will be used for expansion, repair, and renovation of the County buildings in the Quad City area, being the Justice of the Peace/Constable Office located off Highway 359 in Bruni, Texas and the Community Center located on Farm to Market Road 649 in Mirando, Texas.



**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS – continued**

**CAPITAL OUTLAY, SERIES 2008 A**

This fund will be used to purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment, and other equipment for the County courts, Sheriff's Department, and other various County departments.

**INTEREST INCOME, SERIES 2008 A**

Funds are being generated through interest income from Certificates of Obligation, Series 2008 A.

**JJAEP CONSTRUCTION FUND**

These funds will be used to construct the Juvenile Justice Alternative Education Program building.

**FEDERAL GRANTS**

**U.S. Department of Housing and Urban Development**

**SELF HELP NUTRITION AND HEALTH LEARNING CENTER**

Revenues are from the U.S. Department of Housing and Urban Development and passed through Texas A&M University, with additional funding from the Guadalupe and Lilia Martinez Foundation. These funds are to be used for the construction of a nutrition and health learning center in the self help center area.

**OFFICE OF RURAL COMMUNITY AFFAIRS-CONTRACT 724195**

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time water and sanitary sewer service to households in the Felix Vela Tract Colonia.

**U.S. Department of Housing and Urban Development**

**TEXAS DEPARTMENT OF RURAL AFFAIRS CONTRACT #728449**

Revenues are provided by the Texas Department of Rural Affairs. Funds will address the need to provide an additional water supply to meet Texas Commission on Environmental Quality requirements by drilling water wells in Bruni, Mirando, and Oilton. Additionally, modifications will be made to an existing water plant facility in Santa Teresita.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**FEDERAL GRANTS – continued**

TEXAS DEPARTMENT OF RURAL AFFAIRS CONTRACT #728075

Revenues are provided by the Texas Department of Rural Affairs. Funds shall provide first time sanitary and public water service to households in San Carlos I and II, Laredo Ranchettes, D5 Acres, and Ranchitos 359 East.

**Federal Emergency Management Agency**

HAZARD MITIGATION GRANT- Disaster 1709

Revenues are from the Department of Homeland Security. Funds are to be used to implement measures that will permanently reduce or eliminate future damages and losses from natural hazards through safer building practices and improving existing structures and supporting infrastructure.

**Texas Water Development Board**

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP SEWER GRANT GO11900

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

**STATE GRANTS**

**Texas Department of Transportation**

BRUNI, MIRANDO, & LOS CORRALITOS BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the cities of Bruni, Mirando, and Los Corralitos.

TANQUECITOS I & II BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in colonia Tanquecitos.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**STATE GRANTS**

**Texas Department of Transportation**

**D-5 ACRES BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repairing, or repairing of paved and unpaved roads.

**PENITAS WEST PAVING & STORM DRAINAGE IMPROVEMENT COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Colonia of Penitas.

**SAN CARLOS #1 & #2 BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repairing, or repairing of paved and unpaved roads.

**OLD MILWAUKEE EAST AND WEST BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

**RANCHITOS 359 PAVING & DRAINAGE IMPORVEMENT COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Ranchitos 359 East area.

**LOS ALTOS BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

**Texas Water Development Board**

**RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP WATER GRANT GO11800/GO17100**

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2009**

	<u>Interest Income,</u> <u>Series 2000</u>	<u>Law Enforcement,</u> <u>Series 2000</u>	<u>Interest Income,</u> <u>Series 2001</u>	<u>Library Construction</u> <u>Fund</u>
<b>ASSETS</b>				
Cash and investments	\$ 36	\$ 24,073	\$ 96,164	\$ -
Due from other funds	-	-	-	150,000
Receivable from other governments	-	-	-	-
Total assets	<u>36</u>	<u>24,073</u>	<u>96,164</u>	<u>150,000</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	61,803	1,465	93,522	150,000
Unreserved	(61,767)	22,608	2,642	-
Total fund balances	<u>36</u>	<u>24,073</u>	<u>96,164</u>	<u>150,000</u>
Total liabilities and fund balances	<u>\$ 36</u>	<u>\$ 24,073</u>	<u>\$ 96,164</u>	<u>\$ 150,000</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Villa Antiqua Cultural Center, Series 2001</u>	<u>Park Development, Series 2001</u>	<u>Construction In Progress, Series 2001</u>	<u>Capital Outlay, Series 2001</u>
<b>ASSETS</b>				
Cash and investments	\$ 8,600	\$ 5,784	\$ 5,284	\$ 182,163
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>8,600</u>	<u>5,784</u>	<u>5,284</u>	<u>182,163</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	8,600	5,784	5,284	188,260
Unreserved	-	-	-	(6,097)
Total fund balances	<u>8,600</u>	<u>5,784</u>	<u>5,284</u>	<u>182,163</u>
Total liabilities and fund balances	<u>\$ 8,600</u>	<u>\$ 5,784</u>	<u>\$ 5,284</u>	<u>\$ 182,163</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Interest Income, Series 2002</u>	<u>Juvenile Youth Village, Series 2002 &amp; Series 2008 A</u>	<u>Management Records Storage Warehouse, Series 2002</u>	<u>Justice Center Fire Protection Moisture Control, Series 2002</u>
<b>ASSETS</b>				
Cash and investments	\$ 11,869	\$ 782,023	\$ 1,784	\$ 16,163
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>11,869</u>	<u>782,023</u>	<u>1,784</u>	<u>16,163</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	31,170	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	580,726	-	-
Total liabilities	<u>-</u>	<u>611,896</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	10,763	2,519,371	1,784	16,163
Unreserved	1,106	(2,349,244)	-	-
Total fund balances	<u>11,869</u>	<u>170,127</u>	<u>1,784</u>	<u>16,163</u>
Total liabilities and fund balances	<u>\$ 11,869</u>	<u>\$ 782,023</u>	<u>\$ 1,784</u>	<u>\$ 16,163</u>

Continued

**Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009**

	<u>Capital Outlay, Series 2002</u>	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>	<u>Capital Outlay, Series 2002</u>
<b>ASSETS</b>				
Cash and investments	\$ 7,979	\$ 23,400	\$ 32,979	\$ 35,681
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>7,979</u>	<u>23,400</u>	<u>32,979</u>	<u>35,681</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	7,988	23,400	41,542	35,681
Unreserved	(9)	-	(8,563)	-
Total fund balances	<u>7,979</u>	<u>23,400</u>	<u>32,979</u>	<u>35,681</u>
Total liabilities and fund balances	<u>\$ 7,979</u>	<u>\$ 23,400</u>	<u>\$ 32,979</u>	<u>\$ 35,681</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Interest Income, Series 2003</u>	<u>Park Development, Series 2003</u>	<u>TexMex Purchase, Series 2003 &amp; Series 2008 A</u>	<u>Capital Outlay, Series 2003</u>
<b>ASSETS</b>				
Cash and investments	\$ 170,304	\$ 614,423	\$ 129,867	\$ 199,152
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>170,304</u>	<u>614,423</u>	<u>129,867</u>	<u>199,152</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	155,186	643,793	129,867	201,631
Unreserved	15,118	(29,370)	-	(2,479)
Total fund balances	<u>170,304</u>	<u>614,423</u>	<u>129,867</u>	<u>199,152</u>
Total liabilities and fund balances	<u>\$ 170,304</u>	<u>\$ 614,423</u>	<u>\$ 129,867</u>	<u>\$ 199,152</u>

Continued



Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Road and Bridge Improvements, Series 2003</u>	<u>Rain Enhancement Program, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>
<b>ASSETS</b>				
Cash and investments	\$ 285,571	\$ 530	\$ 81,115	\$ 195,592
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>285,571</u>	<u>530</u>	<u>81,115</u>	<u>195,592</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	1,208	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,208</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	319,377	530	106,690	195,592
Unreserved	(33,806)	-	(26,783)	-
Total fund balances	<u>285,571</u>	<u>530</u>	<u>79,907</u>	<u>195,592</u>
Total liabilities and fund balances	<u>\$ 285,571</u>	<u>\$ 530</u>	<u>\$ 81,115</u>	<u>\$ 195,592</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Justice Center Improvements</u>	<u>Interest Income, Series 2006</u>	<u>R.O.W. Acquisition in Colonias, Series 2006</u>	<u>Fire Protection Equipment, Series 2006</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 567,314	\$ 260,000	\$ 52,284
Due from other funds	615	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>615</u>	<u>567,314</u>	<u>260,000</u>	<u>52,284</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	14,899	582,785	260,000	52,284
Unreserved	(14,284)	(15,471)	-	-
Total fund balances	<u>615</u>	<u>567,314</u>	<u>260,000</u>	<u>52,284</u>
Total liabilities and fund balances	<u>\$ 615</u>	<u>\$ 567,314</u>	<u>\$ 260,000</u>	<u>\$ 52,284</u>

Continued

**Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009**

	<u>International Railroad Bridge, Series 2006</u>	<u>International Bridge, Series 2006</u>	<u>Cuatro Vientos Road, Series 2006</u>	<u>Casa Blanca Dam, Series 2006</u>
<b>ASSETS</b>				
Cash and investments	\$ 244,229	\$ 577,740	\$ 54,577	\$ 142,246
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>244,229</u>	<u>577,740</u>	<u>54,577</u>	<u>142,246</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	5,806
Deferred revenue	-	-	-	-
Other payables	-	-	-	305
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,111</u>
Fund balances:				
Reserved for:				
Capital projects	244,229	577,869	54,577	142,246
Unreserved	-	(129)	-	(6,111)
Total fund balances	<u>244,229</u>	<u>577,740</u>	<u>54,577</u>	<u>136,135</u>
Total liabilities and fund balances	<u>\$ 244,229</u>	<u>\$ 577,740</u>	<u>\$ 54,577</u>	<u>\$ 142,246</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Secondary Water Source Aquifer, Series 2006</u>	<u>Veterans Coalition, Series 2006</u>	<u>Court House Annex, Series 2006</u>	<u>Capital Outlay, Series 2006</u>
<b>ASSETS</b>				
Cash and investments	\$ 90,750	\$ 492,210	\$ 139,724	\$ 128,431
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>90,750</u>	<u>492,210</u>	<u>139,724</u>	<u>128,431</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	90,750	492,210	139,724	128,431
Unreserved	-	-	-	-
Total fund balances	<u>90,750</u>	<u>492,210</u>	<u>139,724</u>	<u>128,431</u>
Total liabilities and fund balances	<u>\$ 90,750</u>	<u>\$ 492,210</u>	<u>\$ 139,724</u>	<u>\$ 128,431</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>	<u>Villa Antigua Phase III, Series 2006</u>	<u>Road &amp; Bridge Capital Outlay, Series 2006</u>
<b>ASSETS</b>				
Cash and investments	\$ 788,681	\$ 200,000	\$ 16,216	\$ 1,829
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>788,681</u>	<u>200,000</u>	<u>16,216</u>	<u>1,829</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	819,337	200,000	16,216	1,829
Unreserved	(30,656)	-	-	-
Total fund balances	<u>788,681</u>	<u>200,000</u>	<u>16,216</u>	<u>1,829</u>
Total liabilities and fund balances	<u>\$ 788,681</u>	<u>\$ 200,000</u>	<u>\$ 16,216</u>	<u>\$ 1,829</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Building Maintenance and Construction</u> <u>2007/2008</u>	<u>Girl Scouts Center</u>	<u>Purchase Land &amp; Building, Series 2008</u> <u>A</u>	<u>Quad City Building Improvements, Series</u> <u>2008 A</u>
<b>ASSETS</b>				
Cash and investments	\$ 1,193,146	\$ 72,058	\$ 2,000,000	\$ 592,520
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>1,193,146</u>	<u>72,058</u>	<u>2,000,000</u>	<u>592,520</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	45,082	14,470	-	103,147
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	10,539
Total liabilities	<u>45,082</u>	<u>14,470</u>	<u>-</u>	<u>113,686</u>
Fund balances:				
Reserved for:				
Capital projects	1,865,758	82,798	2,000,000	600,000
Unreserved	(717,694)	(25,210)	-	(121,166)
Total fund balances	<u>1,148,064</u>	<u>57,588</u>	<u>2,000,000</u>	<u>478,834</u>
Total liabilities and fund balances	<u>\$ 1,193,146</u>	<u>\$ 72,058</u>	<u>\$ 2,000,000</u>	<u>\$ 592,520</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Capital</u> <u>Outlay, Series 2008</u> <u>A</u>	<u>Interest</u> <u>Income, Series 2008 A</u>	<u>JJAEP</u> <u>Construction</u> <u>Fund</u>	<u>SelfHelp</u> <u>Nutrition Center</u>
<b>ASSETS</b>				
Cash and investments	\$ 1,339,323	\$ 46,025	\$ 774,256	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	17,078
Total assets	<u>1,339,323</u>	<u>46,025</u>	<u>774,256</u>	<u>17,078</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	17,078
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,078</u>
Fund balances:				
Reserved for:				
Capital projects	1,700,000	1,948	767,981	-
Unreserved	(360,677)	44,077	6,275	-
Total fund balances	<u>1,339,323</u>	<u>46,025</u>	<u>774,256</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,339,323</u>	<u>\$ 46,025</u>	<u>\$ 774,256</u>	<u>\$ 17,078</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>TDRA Contract</u> <u>724195</u>	<u>TDRA Contract</u> <u>728449</u>	<u>TDRA Contract</u> <u>728075</u>	<u>FEMA-Disaster #1709</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	36,767	11,238	24,253	-
Total assets	<u>36,767</u>	<u>11,238</u>	<u>24,253</u>	<u>-</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	36,767	11,238	24,253	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>36,767</u>	<u>11,238</u>	<u>24,253</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	-	-	-	74,854
Unreserved	-	-	-	(74,854)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 36,767</u>	<u>\$ 11,238</u>	<u>\$ 24,253</u>	<u>\$ -</u>

Continued



Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>Texas Water</u> <u>Development Board</u> <u>Contract G11900</u>	<u>BCAP Bruni, Mirando,</u> <u>Los Corralitos</u>	<u>BCAP Tanquecitos</u>	<u>BCAP D-5 Acres</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	50,766	-	-	-
Receivable from other governments	-	-	-	49,670
Total assets	<u>50,766</u>	<u>-</u>	<u>-</u>	<u>49,670</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	3,787
Due to other funds	-	-	-	44,398
Deferred revenue	50,766	-	-	-
Other payables	-	-	-	1,485
Total liabilities	<u>50,766</u>	<u>-</u>	<u>-</u>	<u>49,670</u>
Fund balances:				
Reserved for:				
Capital projects	-	-	(9,459)	-
Unreserved	-	-	9,459	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 50,766</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,670</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2009**

	<u>BCAP Penitas Project</u>	<u>BCAP San Carlos I &amp; II</u>	<u>BCAP Old Milwaukee</u>	<u>BCAP Ranchitos 359</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	24,665	9,299	601	1,587
Total assets	<u>24,665</u>	<u>9,299</u>	<u>601</u>	<u>1,587</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	5,355	-	-	-
Deferred revenue	-	-	-	-
Other payables	19,310	9,299	601	1,587
Total liabilities	<u>24,665</u>	<u>9,299</u>	<u>601</u>	<u>1,587</u>
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 24,665</u>	<u>\$ 9,299</u>	<u>\$ 601</u>	<u>\$ 1,587</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009

	<u>BCAP Los Altos</u>	<u>Texas Water Development Board Contract G11800/G17100</u>	<u>Total-Nonmajor Capital Projects Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ -	\$ 82,890	\$ 12,766,985
Due from other funds	-	29,657	251,038
Receivable from other governments	351	312,712	488,221
Total assets	<u>351</u>	<u>425,259</u>	<u>13,506,244</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	-	63,066	261,930
Due to other funds	-	311,996	456,891
Deferred revenue	-	-	50,766
Other payables	351	50,197	674,400
Total liabilities	<u>351</u>	<u>425,259</u>	<u>1,443,987</u>
Fund balances:			
Reserved for:			
Capital projects	-	454	15,825,796
Unreserved	-	(454)	(3,763,539)
Total fund balances	<u>-</u>	<u>-</u>	<u>12,062,257</u>
Total liabilities and fund balances	<u>\$ 351</u>	<u>\$ 425,259</u>	<u>\$ 13,506,244</u>

Concluded

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Interest Income,</u> <u>Series 2000</u>	<u>Law Enforcement,</u> <u>Series 2000</u>	<u>Interest Income,</u> <u>Series 2001</u>	<u>Library Construction</u> <u>Fund</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	423	74	2,642	-
Miscellaneous	-	-	-	-
Total revenues	<u>423</u>	<u>74</u>	<u>2,642</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	39,656	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>39,656</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>423</u>	<u>(39,582)</u>	<u>2,642</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	62,190	-	-
Transfers out	(62,190)	-	-	-
Total other financing sources and (uses)	<u>(62,190)</u>	<u>62,190</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(61,767)	22,608	2,642	-
Fund balances - beginning, Restated	61,803	1,465	93,522	150,000
Fund balances - ending	<u>\$ 36</u>	<u>\$ 24,073</u>	<u>\$ 96,164</u>	<u>\$ 150,000</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Villa Antiqua</u> <u>Cultural Center,</u> <u>Series 2001</u>	<u>Park Development,</u> <u>Series 2001</u>	<u>Construction In</u> <u>Progress, Series</u> <u>2001</u>	<u>Capital Outlay,</u> <u>Series 2001</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	4,797
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	1,300
Total Expenditures	-	-	-	6,097
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(6,097)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	(6,097)
Fund balances - beginning, Restated	8,600	5,784	5,284	188,260
Fund balances - ending	\$ 8,600	\$ 5,784	\$ 5,284	\$ 182,163

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Interest Income, Series 2002</u>	<u>Juvenile Youth Village, Series 2002 &amp; Series 2008 A</u>	<u>Management Records Storage Warehouse, Series 2002</u>	<u>Justice Center Fire Protection Moisture Control, Series 2002</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	1,106	11,630	-	-
Miscellaneous	-	11,681	-	-
Total revenues	<u>1,106</u>	<u>23,311</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	380,266	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	1,992,289	-	-
Total Expenditures	<u>-</u>	<u>2,372,555</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,106</u>	<u>(2,349,244)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,106	(2,349,244)	-	-
Fund balances - beginning, Restated	10,763	2,519,371	1,784	16,163
Fund balances - ending	<u>\$ 11,869</u>	<u>\$ 170,127</u>	<u>\$ 1,784</u>	<u>\$ 16,163</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Capital Outlay, Series 2002</u>	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>	<u>Capital Outlay, Series 2002</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	9	-	8,563	-
Total Expenditures	9	-	8,563	-
Excess (deficiency) of revenues over (under) expenditures	(9)	-	(8,563)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(9)	-	(8,563)	-
Fund balances - beginning, Restated	7,988	23,400	41,542	35,681
Fund balances - ending	\$ 7,979	\$ 23,400	\$ 32,979	\$ 35,681

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Interest Income, Series 2003</u>	<u>Park Development, Series 2003</u>	<u>TexMex Purchase, Series 2003 &amp; Series 2008 A</u>	<u>Capital Outlay, Series 2003</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	15,118	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>15,118</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	2,479
Capital outlay	-	29,370	-	-
Total Expenditures	<u>-</u>	<u>29,370</u>	<u>-</u>	<u>2,479</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,118</u>	<u>(29,370)</u>	<u>-</u>	<u>(2,479)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	15,118	(29,370)	-	(2,479)
Fund balances - beginning, Restated	155,186	643,793	129,867	201,631
Fund balances - ending	<u>\$ 170,304</u>	<u>\$ 614,423</u>	<u>\$ 129,867</u>	<u>\$ 199,152</u>

Continued



Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Road and Bridge Improvements, Series 2003</u>	<u>Rain Enhancement Program, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	33,806	-	26,783	-
Total Expenditures	<u>33,806</u>	<u>-</u>	<u>26,783</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,806)</u>	<u>-</u>	<u>(26,783)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(33,806)	-	(26,783)	-
Fund balances - beginning, Restated	319,377	530	106,690	195,592
Fund balances - ending	<u>\$ 285,571</u>	<u>\$ 530</u>	<u>\$ 79,907</u>	<u>\$ 195,592</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Justice Center Improvements</u>	<u>Interest Income, Series 2006</u>	<u>R.O.W. Acquisition in Colonias, Series 2006</u>	<u>Fire Protection Equipment, Series 2006</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	30,920	-	-
Miscellaneous	-	-	-	-
Total revenues	-	30,920	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	14,284	-	-	-
Total Expenditures	14,284	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(14,284)	30,920	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	3,609	-	-
Transfers out	-	(50,000)	-	-
Total other financing sources and (uses)	-	(46,391)	-	-
Net change in fund balances	(14,284)	(15,471)	-	-
Fund balances - beginning, Restated	14,899	582,785	260,000	52,284
Fund balances - ending	\$ 615	\$ 567,314	\$ 260,000	\$ 52,284

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>International Railroad Bridge, Series 2006</u>	<u>International Bridge, Series 2006</u>	<u>Cuatro Vientos Road, Series 2006</u>	<u>Casa Blanca Dam, Series 2006</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	129	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	6,111
Total Expenditures	<u>-</u>	<u>129</u>	<u>-</u>	<u>6,111</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(129)</u>	<u>-</u>	<u>(6,111)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(129)	-	(6,111)
Fund balances - beginning, Restated	244,229	577,869	54,577	142,246
Fund balances - ending	<u>\$ 244,229</u>	<u>\$ 577,740</u>	<u>\$ 54,577</u>	<u>\$ 136,135</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Secondary Water</u> <u>Source Aquifer,</u> <u>Series 2006</u>	<u>Veterans</u> <u>Coalition, Series</u> <u>2006</u>	<u>Court House Annex,</u> <u>Series 2006</u>	<u>Capital Outlay,</u> <u>Series 2006</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	90,750	492,210	139,724	128,431
Fund balances - ending	<u>\$ 90,750</u>	<u>\$ 492,210</u>	<u>\$ 139,724</u>	<u>\$ 128,431</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>	<u>Villa Antigua Phase III, Series 2006</u>	<u>Road &amp; Bridge Capital Outlay, Series 2006</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	30,656	-	-	-
Total Expenditures	<u>30,656</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,656)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(30,656)	-	-	-
Fund balances - beginning, Restated	819,337	200,000	16,216	1,829
Fund balances - ending	<u>\$ 788,681</u>	<u>\$ 200,000</u>	<u>\$ 16,216</u>	<u>\$ 1,829</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Building Maintenance and Construction 2007/2008</u>	<u>Girl Scouts Center</u>	<u>Purchase Land &amp; Building, Series 2008 A</u>	<u>Quad City Building Improvements, Series 2008 A</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	13,915	1,080	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>13,915</u>	<u>1,080</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	118,734	14,470	-	-
Public safety	1,213	-	-	-
Justice system	33,557	-	-	-
Health and human services	3,205	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	785,648	11,820	-	121,166
Total Expenditures	<u>942,357</u>	<u>26,290</u>	<u>-</u>	<u>121,166</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(928,442)</u>	<u>(25,210)</u>	<u>-</u>	<u>(121,166)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	210,748	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>210,748</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(717,694)	(25,210)	-	(121,166)
Fund balances - beginning, Restated	1,865,758	82,798	2,000,000	600,000
Fund balances - ending	<u>\$ 1,148,064</u>	<u>\$ 57,588</u>	<u>\$ 2,000,000</u>	<u>\$ 478,834</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>Capital</u> <u>Outlay, Series 2008 A</u>	<u>Interest</u> <u>Income, Series 2008</u> <u>A</u>	<u>JJAEP Construction</u> <u>Fund</u>	<u>Self Help Nutrition</u> <u>Center</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 75,637
Investment earnings	-	44,077	6,275	-
Miscellaneous	-	-	-	-
Total revenues	-	44,077	6,275	75,637
<b>EXPENDITURES</b>				
Current:				
General government	35,261	-	-	-
Public safety	15,302	-	-	-
Justice system	44,240	-	-	-
Health and human services	15,663	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	7,368	-	-	-
Capital outlay	192,213	-	-	75,637
Total Expenditures	310,047	-	-	75,637
Excess (deficiency) of revenues over (under) expenditures	(310,047)	44,077	6,275	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(50,630)	-	-	-
Total other financing sources and (uses)	(50,630)	-	-	-
Net change in fund balances	(360,677)	44,077	6,275	-
Fund balances - beginning, Restated	1,700,000	1,948	767,981	-
Fund balances - ending	\$ 1,339,323	\$ 46,025	\$ 774,256	\$ -

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>TDRA Contract</u> <u>724195</u>	<u>TDRA Contract</u> <u>728449</u>	<u>TDRA Contract</u> <u>728075</u>	<u>FEMA-Disaster</u> <u>#1709</u>
<b>REVENUES</b>				
Intergovernmental	\$ 202,648	\$ 140,034	\$ 157,470	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>202,648</u>	<u>140,034</u>	<u>157,470</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	157,470	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	74,854
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	202,648	140,034	-	-
Total Expenditures	<u>202,648</u>	<u>140,034</u>	<u>157,470</u>	<u>74,854</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(74,854)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	(74,854)
Fund balances - beginning, Restated	-	-	-	74,854
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued



**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2009**

	<u>Texas Water</u> <u>Development Board</u> <u>Contract G11900</u>	<u>BCAP Bruni,</u> <u>Mirando, Los</u> <u>Corralitos</u>	<u>BCAP Tanquecitos</u>	<u>BCAP D-5 Acres</u>
<b>REVENUES</b>				
Intergovernmental	\$ 2,839	\$ 179,756	\$ -	\$ 76,812
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>2,839</u>	<u>179,756</u>	<u>-</u>	<u>76,812</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	<u>2,839</u>	<u>179,756</u>	<u>(9,459)</u>	<u>76,812</u>
Total Expenditures	<u>2,839</u>	<u>179,756</u>	<u>(9,459)</u>	<u>76,812</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>9,459</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	9,459	-
Fund balances - beginning, Restated	<u>-</u>	<u>-</u>	<u>(9,459)</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2009

	<u>BCAP Penitas</u> <u>Project</u>	<u>BCAP San Carlos I &amp; II</u>	<u>BCAP Old</u> <u>Milwaukee</u>	<u>BCAP Ranchitos</u> <u>359</u>
<b>REVENUES</b>				
Intergovernmental	\$ 3,960	\$ -	\$ 27,850	\$ 6,123
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>3,960</u>	<u>-</u>	<u>27,850</u>	<u>6,123</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	3,960	-	27,850	6,123
Total Expenditures	<u>3,960</u>	<u>-</u>	<u>27,850</u>	<u>6,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2009**

	<u>BCAP Los Altos</u>	<u>Texas Water Development Board Contract G11800/G17100</u>	<u>Total-Nonmajor Capital Projects Funds</u>
<b>REVENUES</b>			
Intergovernmental	\$ 48,365	\$ 1,674,083	\$ 2,615,577
Investment earnings	-	791	128,051
Miscellaneous	-	-	11,681
Total revenues	<u>48,365</u>	<u>1,674,874</u>	<u>2,755,309</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	330,732
Public safety	-	-	16,515
Justice system	-	-	458,063
Health and human services	-	-	18,868
Infrastructure and environmental services	-	-	74,983
Corrections and rehabilitation	-	-	39,656
Community and economic development	-	-	9,847
Capital outlay	48,365	1,675,328	5,683,911
Total Expenditures	<u>48,365</u>	<u>1,675,328</u>	<u>6,632,575</u>
Excess (deficiency) of revenues over (under) expenditures	-	(454)	(3,877,266)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	276,547
Transfers out	-	-	(162,820)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>113,727</u>
Net change in fund balances	-	(454)	(3,763,539)
Fund balances - beginning, Restated	-	454	15,825,796
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,062,257</u>

Concluded

**Webb County, Texas**  
**Interest Income, Series 2000**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 2,424,387	423	2,424,810	2,424,810
Total Revenues	<u>\$ 2,424,387</u>	<u>423</u>	<u>2,424,810</u>	<u>2,424,810</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 22,608		22,608	22,608
Debt Service				
Bond issuance costs	210,924		210,924	210,924
Capital Outlay	15,877,981		15,877,981	15,877,981
Total Expenditures	<u>\$ 16,111,513</u>		<u>16,111,513</u>	<u>16,111,513</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,687,126)	423	(13,686,703)	(13,686,703)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 16,218,725		16,218,725	16,218,725
Transfers Out	(2,469,796)	(62,190)	(2,531,986)	(2,531,986)
Total Other Financing Sources (Uses)	<u>\$ 13,748,929</u>	<u>(62,190)</u>	<u>13,686,739</u>	<u>13,686,739</u>
Net Change In Fund Balances	<u>\$ 61,803</u>	<u>(61,767)</u>	<u>36</u>	<u>36</u>
Fund Balances - Beginning		61,803		
Fund Balances - Ending		<u>\$ 36</u>		

**Webb County, Texas**  
**Law Enforcement, Series 2000**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Miscellaneous	\$ 50,000		50,000	50,000
Interest	80,021	74	80,095	80,095
<b>Total Revenues</b>	<b>\$ 130,021</b>	<b>74</b>	<b>130,095</b>	<b>130,095</b>
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Minor Apparatus & Tools	\$ 33,792	39,656	73,448	73,448
Debt Service				
Bond issuance costs	56,937		56,937	56,937
Capital Outlay	3,623,333		3,623,333	3,623,333
<b>Total Expenditures</b>	<b>\$ 3,714,062</b>	<b>39,656</b>	<b>3,753,718</b>	<b>3,753,718</b>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,584,041)	(39,582)	(3,623,623)	(3,623,623)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfers In	1,640,578	62,190	1,702,768	1,702,768
Transfers Out	(55,072)		(55,072)	(55,072)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 3,585,506</b>	<b>62,190</b>	<b>3,647,696</b>	<b>3,647,696</b>
Net Change In Fund Balances	<b>\$ 1,465</b>	<b>22,608</b>	<b>24,073</b>	<b>24,073</b>
Fund Balances - Beginning		1,465		
Fund Balances - Ending		<b>\$ 24,073</b>		

**Webb County, Texas**  
**Interest Income, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 456,220	2,642	458,862	458,862
Total Revenues	<u>\$ 456,220</u>	<u>2,642</u>	<u>458,862</u>	<u>458,862</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$			
Total Expenditures	<u>\$</u>			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	456,220	2,642	458,862	458,862
Other Financing Sources (Uses):				
Bond Proceeds				
Transfers Out	\$ (362,699)		(362,699)	(362,699)
Total Other Financing Sources (Uses)	<u>\$ (362,699)</u>		<u>(362,699)</u>	<u>(362,699)</u>
Net Change In Fund Balances	<u>\$ 93,522</u>	2,642	<u>96,164</u>	<u>96,164</u>
Fund Balances - Beginning		93,522		
Fund Balances - Ending		<u>\$ 96,164</u>		

**Webb County, Texas**  
**Library Construction Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 150,000		150,000	150,000
Total Revenues	<u>\$ 150,000</u>		<u>150,000</u>	<u>150,000</u>
<b>EXPENDITURES</b>				
Current:				
Capital Outlay	\$ 23,804		23,804	23,804
Total Expenditures	<u>\$ 23,804</u>		<u>23,804</u>	<u>23,804</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	126,196		126,196	126,196
Other Financing Sources (Uses):				
Transfers In	\$ 300,000		300,000	300,000
Transfers Out	(276,196)		(276,196)	(276,196)
Total Other Financing Sources (Uses)	<u>\$ 23,804</u>		<u>23,804</u>	<u>23,804</u>
Net Change In Fund Balances	<u>\$ 150,000</u>		<u>150,000</u>	<u>150,000</u>
Fund Balances - Beginning		150,000		
Fund Balances - Ending		<u>\$ 150,000</u>		

**Webb County, Texas**  
**Villa Antigua Cultural Center, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Other Revenue	100,000		100,000	100,000
Total Revenues	<u>\$ 100,000</u>		<u>100,000</u>	<u>100,000</u>
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 28,929		28,929	28,929
Capital Outlay	1,776,071		1,776,071	1,784,671
Total Expenditures	<u>\$ 1,805,000</u>		<u>1,805,000</u>	<u>1,813,600</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,705,000)		(1,705,000)	(1,713,600)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfer In	213,600		213,600	213,600
Total Other Financing Sources (Uses)	<u>\$ 1,713,600</u>		<u>1,713,600</u>	<u>1,713,600</u>
Net Change In Fund Balances	<u>\$ 8,600</u>		<u>8,600</u>	
Fund Balances - Beginning		8,600		
Fund Balances - Ending		<u>\$ 8,600</u>		



**Webb County, Texas**  
**Park Development, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 28,929		28,929	28,929
Capital Outlay	1,139,872		1,139,872	1,145,656
Total Expenditures	\$ 1,168,801		1,168,801	1,174,585
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,168,801)		(1,168,801)	(1,174,585)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfers Out	(325,415)		(325,415)	(325,415)
Total Other Financing Sources (Uses)	\$ 1,174,585		1,174,585	1,174,585
Net Change In Fund Balances	\$ 5,784		5,784	
Fund Balances - Beginning		5,784		
Fund Balances - Ending		\$ 5,784		

**Webb County, Texas**  
**Construction In Progress, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Justice System				
Minor Apparatus & Tools	\$ 20,626		20,626	20,626
Debt Service				
Bond issuance costs	9,643		9,643	9,643
Capital Outlay	1,032,345		1,032,345	1,037,628
Total Expenditures	\$ 1,062,614		1,062,614	1,067,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,062,614)		(1,062,614)	(1,067,897)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfer In	567,897		567,897	567,897
Total Other Financing Sources (Uses)	\$ 1,067,897		1,067,897	1,067,897
Net Change In Fund Balances	\$ 5,284		5,284	
Fund Balances - Beginning		5,284		
Fund Balances - Ending		\$ 5,284		

**Webb County, Texas**  
**Capital Outlay, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 95,162	4,797	99,959	95,162
Debt Service				
Bond issuance costs	9,643		9,643	9,643
Capital Outlay	596,152	1,300	597,452	784,412
Total Expenditures	\$ 700,957	6,097	707,054	889,217
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(700,957)	(6,097)	(707,054)	(889,217)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfers In	389,217		389,217	389,217
Total Other Financing Sources (Uses)	\$ 889,217		889,217	889,217
Net Change In Fund Balances	\$ 188,260	(6,097)	182,163	
Fund Balances - Beginning		188,260		
Fund Balances - Ending		\$ 182,163		

**Webb County, Texas**  
**Interest Income, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 176,858	1,106	177,964	177,964
Total Revenues	<u>\$ 176,858</u>	<u>1,106</u>	<u>177,964</u>	<u>177,964</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$			
Total Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	176,858	1,106	177,964	177,964
Other Financing Sources (Uses):				
Transfer Out	\$ (166,096)		(166,096)	(166,096)
Total Other Financing Sources (Uses)	<u>\$ (166,096)</u>	<u></u>	<u>(166,096)</u>	<u>(166,096)</u>
Net Change In Fund Balances	<u>\$ 10,763</u>	1,106	<u>11,869</u>	<u>11,869</u>
Fund Balances - Beginning		10,763		
Fund Balances - Ending		<u>\$ 11,869</u>		

**Webb County, Texas**  
**Juvenile Youth Village, Series 2002 & Series 2008 A**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Reimbursement Road Improvement	\$ 317,497	11,681	329,178	329,178
Interest	1,653,837	11,630	1,665,467	1,665,467
Total Revenues	<u>\$ 1,971,334</u>	<u>23,311</u>	<u>1,994,645</u>	<u>1,994,645</u>
<b>EXPENDITURES</b>				
Current:				
Justice System				
Minor Apparatus & Tools	\$ 112,025	380,266	492,291	492,291
Debt Service				
Bond issuance costs	232,749		232,749	232,749
Capital Outlay	12,122,189	1,992,289	14,114,478	14,114,478
Total Expenditures	<u>\$ 12,466,963</u>	<u>2,372,555</u>	<u>14,839,518</u>	<u>14,839,518</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(10,495,629)	(2,349,244)	(12,844,873)	(12,844,873)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 12,415,000		12,415,000	12,415,000
Transfer In	600,000		600,000	600,000
Total Other Financing Sources (Uses)	<u>\$ 13,015,000</u>		<u>13,015,000</u>	<u>13,015,000</u>
Net Change In Fund Balances	<u>\$ 2,519,371</u>	(2,349,244)	<u>170,127</u>	<u>170,127</u>
Fund Balances - Beginning		2,519,371		
Fund Balances - Ending		<u>\$ 170,127</u>		

**Webb County, Texas**  
**Management Records Storage Warehouse, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 4,333		4,333	4,333
Debt Service				
Bond issuance costs	12,815		12,815	12,815
Capital Outlay	695,195		695,195	696,979
Total Expenditures	\$ 712,343		712,343	714,127
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(712,343)		(712,343)	(714,127)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 575,000		575,000	575,000
Transfer In	139,127		139,127	139,127
Total Other Financing Sources (Uses)	\$ 714,127		714,127	714,127
Net Change In Fund Balances	\$ 1,784		1,784	
Fund Balances - Beginning		1,784		
Fund Balances - Ending		\$ 1,784		

**Webb County, Texas**  
**Justice Center Fire Protection Moisture Control, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 6,690		6,690	6,690
Capital Outlay	266,655		266,655	282,818
Total Expenditures	\$ 273,345		273,345	289,508
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(273,345)		(273,345)	(289,508)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Transfer Out	(10,492)		(10,492)	(10,492)
Total Other Financing Sources (Uses)	\$ 289,508		289,508	289,508
Net Change In Fund Balances	\$ 16,163		16,163	
Fund Balances - Beginning		16,163		
Fund Balances - Ending		\$ 16,163		

**Webb County, Texas**  
**Capital Outlay, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Grant Revenue	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Community and Economic Development				
Minor Apparatus & Tools	\$ 8,165		8,165	8,165
Debt Service				
Bond issuance costs	3,125		3,125	3,125
Capital Outlay	63,104	9	63,113	71,092
Total Expenditures	\$ 74,394	9	74,403	82,382
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(74,394)	(9)	(74,403)	(82,382)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Transfer Out	(57,618)		(57,618)	(57,618)
Total Other Financing Sources (Uses)	\$ 82,382		82,382	82,382
Net Change In Fund Balances	\$ 7,988	(9)	7,979	
Fund Balances - Beginning		7,988		
Fund Balances - Ending		\$ 7,979		



**Webb County, Texas**  
**Cuatro Vientos Road Loop/B5, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	3,125		3,125	3,125
Capital Outlay	113,475		113,475	136,875
Total Expenditures	\$		116,600	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(116,600)		(116,600)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	140,000	140,000	140,000
Total Other Financing Sources (Uses)	\$	140,000	140,000	140,000
Net Change In Fund Balances	\$	23,400	23,400	
Fund Balances - Beginning		23,400		
Fund Balances - Ending		\$	23,400	

**Webb County, Texas**  
**Park Development, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Community and Economic Development				
Minor Apparatus & Tools	\$ 44,421		44,421	44,421
Debt Service				
Bond issuance costs	22,611		22,611	22,611
Capital Outlay	434,775	8,563	443,338	476,317
Total Expenditures	\$ 501,807	8,563	510,370	543,349
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(501,807)	(8,563)	(510,370)	(543,349)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,015,000		1,015,000	1,015,000
Transfer Out	(471,651)		(471,651)	(471,651)
Total Other Financing Sources (Uses)	\$ 543,349		543,349	543,349
Net Change In Fund Balances	\$ 41,542	(8,563)	32,979	
Fund Balances - Beginning		41,542		
Fund Balances - Ending		\$ 32,979		

**Webb County, Texas**  
**Capital Outlay, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 86,564		86,564	86,564
Community & Economic Development				
Minor Apparatus & Tools	42,033		42,033	42,033
Public Safety				
Minor Apparatus & Tools	9,488		9,488	9,488
Justice System				
Minor Apparatus & Tools	215,054		215,054	215,054
Health and Human Services				
Minor Apparatus & Tools	1,055		1,055	1,055
Debt Service				
Bond issuance costs	15,604		15,604	15,604
Capital Outlay	613,249		613,249	648,932
Total Expenditures	\$ 983,048		983,047	1,018,730
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(983,048)		(983,048)	(1,018,730)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 700,000		700,000	700,000
Transfer In	382,041		382,041	382,041
Transfer Out	(63,311)		(63,311)	(63,311)
Total Other Financing Sources (Uses)	\$ 1,018,730		1,018,730	1,018,730
Net Change In Fund Balances	\$ 35,681		35,681	
Fund Balances - Beginning		35,681		
Fund Balances - Ending		\$ 35,681		

**Webb County, Texas**  
**Interest Income, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$ 627,463	15,118	642,581	642,581
Total Revenues	<u>\$ 627,463</u>	<u>15,118</u>	<u>642,581</u>	<u>642,581</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$			
Total Expenditures	<u>\$</u>			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	627,463	15,118	642,581	642,581
Other Financing Sources (Uses):				
Bond Proceeds				
Transfers Out	\$ (472,277)		(472,277)	(472,277)
Total Other Financing Sources (Uses)	<u>\$ (472,277)</u>		<u>(472,277)</u>	<u>(472,277)</u>
Net Change In Fund Balances	<u>\$ 155,186</u>	15,118	<u>170,304</u>	<u>170,304</u>
Fund Balances - Beginning		155,186		
Fund Balances - Ending		<u>\$ 170,304</u>		

**Webb County, Texas**  
**Park Development, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 37,249		37,249	37,249
Debt Service				
Bond issuance costs	44,082		44,082	44,082
Capital Outlay	1,628,632	29,370	1,658,002	2,272,425
Total Expenditures	\$ 1,709,963	29,370	1,739,333	2,353,756
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,709,963)	(29,370)	(1,739,333)	(2,353,756)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfer In	499,741		499,741	499,741
Transfer Out	(145,985)		(145,985)	(145,985)
Total Other Financing Sources (Uses)	\$ 2,353,756		2,353,756	2,353,756
Net Change In Fund Balances	\$ 643,793	(29,370)	614,423	
Fund Balances - Beginning		643,793		
Fund Balances - Ending		\$ 614,423		

**Webb County, Texas**  
**Tex Mex Purchase, Series 2003 & Series 2008 A**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 34,424		34,424	34,424
Capital Outlay	1,437,073		1,437,073	1,566,940
Total Expenditures	\$ 1,471,497		1,471,497	1,601,364
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,471,497)		(1,471,497)	(1,601,364)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,601,364		1,601,364	1,601,364
Total Other Financing Sources (Uses)	\$ 1,601,364		1,601,364	1,601,364
Net Change In Fund Balances	\$ 129,867		129,867	
Fund Balances - Beginning		129,867		
Fund Balances - Ending		\$ 129,867		

**Webb County, Texas**  
**Capital Outlay, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 203,169		203,169	203,169
Community & Economic Development				
Minor Apparatus & Tools	53,889	2,479	56,368	56,368
Public Safety				
Minor Apparatus & Tools	274,243		274,243	274,243
Correction and Rehabilitation				
Minor Apparatus & Tools	3,384		3,384	3,384
Justice System				
Minor Apparatus & Tools	216,102		216,102	216,102
Health And Human Services				
Minor Apparatus & Tools	28,253		28,253	28,253
Debt Service				
Bond issuance costs	29,754		29,754	29,754
Capital Outlay	1,613,289		1,613,289	1,871,087
Total Expenditures	\$ 2,422,083	2,479	2,424,562	2,682,360
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,422,083)	(2,479)	(2,424,562)	(2,682,360)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,350,000		1,350,000	1,350,000
Transfer In	1,273,714		1,273,714	1,273,714
Total Other Financing Sources (Uses)	\$ 2,623,714		2,623,714	2,623,714
Net Change In Fund Balances	\$ 201,631	(2,479)	199,152	
Fund Balances - Beginning		\$ 201,631		
Fund Balances - Ending		<u>199,152</u>		

**Webb County, Texas**  
**Road and Bridge Improvements, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 44,080		44,080	44,080
Capital Outlay				
Espejo Molina Road	419,451		419,451	419,451
Del Mar Boulevard	508,535		508,535	579,943
Mangana Hein Road	170,837		170,837	171,500
Jennings Road	69,114	33,806	102,920	130,000
Thiesel Road	36,634		36,634	60,000
Wormser Road				41,500
J.C. Perez Road				10,000
El Pico Road	9,966		9,966	10,000
Lincoln Nicholson Road	12,730		12,730	12,920
Botines & Well Lane	52,713		52,713	53,000
Capital Outlay	629,483		629,483	629,525
Total Expenditures	\$ 1,953,543	33,806	1,987,349	2,161,920
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,953,543)	(33,806)	(1,987,349)	(2,161,920)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfer In	272,920		272,920	161,920
Total Other Financing Sources (Uses)	\$ 2,272,920		2,272,920	2,161,920
Net Change In Fund Balances	\$ 319,377	(33,806)	285,571	
Fund Balances - Beginning		319,377		
Fund Balances - Ending		\$ 285,571		



**Webb County, Texas**  
**Rain Enhancement Program, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 26,448		26,448	26,448
Capital Outlay	17,722		17,722	18,252
Total Expenditures	\$ 44,170		44,170	44,700
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(44,170)		(44,170)	(44,700)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,200,000		1,200,000	1,200,000
Transfer Out	(1,155,300)		(1,155,300)	(1,155,300)
Total Other Financing Sources (Uses)	\$ 44,700		44,700	44,700
Net Change In Fund Balances	\$ 530		530	
Fund Balances - Beginning		530		
Fund Balances - Ending		\$ 530		

**Webb County, Texas**  
**R.O.W. Acquisition, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 6,612		6,612	6,612
Capital Outlay	286,698	26,783	313,481	393,388
Total Expenditures	\$ 293,310	26,783	320,093	400,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(293,310)	(26,783)	(320,093)	(400,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Transfer In	100,000		100,000	100,000
Total Other Financing Sources (Uses)	\$ 400,000		400,000	400,000
Net Change In Fund Balances	\$ 106,690	(26,783)	79,907	
Fund Balances - Beginning		106,690		
Fund Balances - Ending	\$	79,907		

**Webb County, Texas**  
**Shiloh Community Center, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 4,408		4,408	4,408
Capital Outlay				195,592
Total Expenditures	\$ 4,408		4,408	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,408)		(4,408)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 200,000		200,000	200,000
Total Other Financing Sources (Uses)	\$ 200,000		200,000	200,000
Net Change In Fund Balances	\$ 195,592		195,592	
Fund Balances - Beginning		195,592		
Fund Balances - Ending		\$ 195,592		

**Webb County, Texas**  
**Justice Center Improvements**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$			
Capital Outlay	530,180	14,284	544,464	545,079
Total Expenditures	\$ 530,180	14,284	544,464	545,079
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(530,180)	(14,284)	(544,464)	(545,079)
Other Financing Sources (Uses):				
Bond Proceeds	\$			
Transfer In	545,079		545,079	545,079
Total Other Financing Sources (Uses)	\$ 545,079		545,079	545,079
Net Change In Fund Balances	\$ 14,899	(14,284)	615	
Fund Balances - Beginning		14,899		
Fund Balances - Ending		\$ 615		

**Webb County, Texas**  
**Interest Income, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 679,056	30,920	709,976	709,976
Total Revenues	<u>\$ 679,056</u>	<u>30,920</u>	<u>709,976</u>	<u>709,976</u>
<b>EXPENDITURES</b>				
Current:				
Capital Outlay	\$			
Total Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	679,056	30,920	709,976	709,976
Other Financing Sources (Uses):				
Transfer In	\$ 22,000	3,609	25,609	25,609
Transfer Out	(118,271)	(50,000)	(168,271)	(168,271)
Total Other Financing Sources (Uses)	<u>\$ (96,271)</u>	<u>(46,391)</u>	<u>(142,662)</u>	<u>(142,662)</u>
Net Change In Fund Balances	<u>\$ 582,785</u>	<u>(15,471)</u>	<u>567,314</u>	<u>567,314</u>
Fund Balances - Beginning		582,785		
Fund Balances - Ending		<u>\$ 567,314</u>		

**Webb County, Texas**  
**R.O.W. Acquisition in Colonias, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 6,022		6,022	6,022
Capital Outlay				260,000
Total Expenditures	\$ 6,022		6,022	266,022
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(6,022)		(6,022)	(266,022)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 267,438		267,438	267,438
Premiums (discount) on bonds issued	(1,416)		(1,416)	(1,416)
Transfer In				
Total Other Financing Sources (Uses)	\$ 266,022		266,022	266,022
Net Change In Fund Balances	\$ 260,000		260,000	
Fund Balances - Beginning		260,000		
Fund Balances - Ending		\$ 260,000		

**Webb County, Texas**  
**Fire Protection Equipment, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 11,580		11,580	11,580
Capital Outlay	447,716		447,716	500,000
Total Expenditures	\$ 459,296		459,296	511,580
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(459,296)		(459,296)	(511,580)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 514,303		514,303	514,303
Premiums (discount) on bonds issued	(2,723)		(2,723)	(2,723)
Transfer In				
Total Other Financing Sources (Uses)	\$ 511,580		511,580	511,580
Net Change In Fund Balances	\$ 52,284		52,284	
Fund Balances - Beginning		52,284		
Fund Balances - Ending		\$ 52,284		

**Webb County, Texas**  
**International Railroad Bridge, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 13,897		13,897	13,897
Capital Outlay	555,771		555,771	800,000
Total Expenditures	\$ 569,668		569,668	813,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(569,668)		(569,668)	(813,897)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 617,164		617,164	617,164
Premiums (discount) on bonds issued	(3,267)		(3,267)	(3,267)
Transfer In	200,000		200,000	200,000
Total Other Financing Sources (Uses)	\$ 813,897		813,897	813,897
Net Change In Fund Balances	\$ 244,229		244,229	
Fund Balances - Beginning		244,229		
Fund Balances - Ending		\$ 244,229		



**Webb County, Texas**  
**International Bridge, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Infrastructure And Environmental Services				
Minor Apparatus & Tools	\$	129	129	129
Debt Service				
Bond issuance costs	17,371		17,371	17,371
Capital Outlay	172,131		172,131	749,871
Total Expenditures	\$ 189,502	129	189,631	767,371
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(189,502)	(129)	(189,631)	(767,371)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 771,455		771,455	771,455
Premiums (discount) on bonds issued	(4,084)		(4,084)	(4,084)
Transfer In				
Total Other Financing Sources (Uses)	\$ 767,371		767,371	767,371
Net Change In Fund Balances	\$ 577,869	(129)	577,740	
Fund Balances - Beginning		577,869		
Fund Balances - Ending		\$ 577,740		

**Webb County, Texas**  
**Cuatro Vientos Road, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 4,632		4,632	4,632
Capital Outlay	145,423		145,423	200,000
Total Expenditures	\$ 150,055		150,055	204,632
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(150,055)		(150,055)	(204,632)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 205,721		205,721	205,721
Premiums (discount) on bonds issued	(1,089)		(1,089)	(1,089)
Transfer In				
Total Other Financing Sources (Uses)	\$ 204,632		204,632	204,632
Net Change In Fund Balances	\$ 54,577		54,577	
Fund Balances - Beginning		54,577		
Fund Balances - Ending		\$ 54,577		

**Webb County, Texas**  
**Casa Blanca Dam, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 9,265		9,265	9,265
Capital Outlay	270,346	6,111	276,457	400,000
Total Expenditures	\$ 279,611	6,111	285,722	409,265
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(279,611)	(6,111)	(285,722)	(409,265)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 411,443		411,443	411,443
Premiums (discount) on bonds issued	(2,178)		(2,178)	(2,178)
Transfer In				
Total Other Financing Sources (Uses)	\$ 409,265		409,265	409,265
Net Change In Fund Balances	\$ 129,654	(6,111)	123,543	
Fund Balances - Beginning		129,654		
Fund Balances - Ending		\$ 123,543		

**Webb County, Texas**  
**Secondary Water Source, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 13,897		13,897	13,897
Capital Outlay	709,250		709,250	800,000
Total Expenditures	\$ 723,147		723,147	813,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(723,147)		(723,147)	(813,897)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 617,164		617,164	617,164
Premiums (discount) on bonds issued	(3,267)		(3,267)	(3,267)
Transfer In	200,000		200,000	200,000
Total Other Financing Sources (Uses)	\$ 813,897		813,897	813,897
Net Change In Fund Balances	\$ 90,750		90,750	
Fund Balances - Beginning		90,750		
Fund Balances - Ending		\$ 90,750		

**Webb County, Texas**  
**Veterans Coalition, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 11,580		11,580	11,580
Capital Outlay	107,790		107,790	600,000
Total Expenditures	\$ 119,370		119,370	611,580
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(119,370)		(119,370)	(611,580)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 514,303		514,303	514,303
Premiums (discount) on bonds issued	(2,723)		(2,723)	(2,723)
Transfer In	100,000		100,000	100,000
Total Other Financing Sources (Uses)	\$ 611,580		611,580	611,580
Net Change In Fund Balances	\$ 492,210		492,210	
Fund Balances - Beginning		492,210		
Fund Balances - Ending		\$ 492,210		

**Webb County, Texas**  
**Court House Annex, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 3,474		3,474	3,474
Capital Outlay	10,276		10,276	150,000
Total Expenditures	\$ 13,750		13,750	153,474
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,750)		(13,750)	(153,474)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 154,291		154,291	154,291
Premiums (discount) on bonds issued	(817)		(817)	(817)
Transfer In				
Total Other Financing Sources (Uses)	\$ 153,474		153,474	153,474
Net Change In Fund Balances	\$ 139,724		139,724	
Fund Balances - Beginning		139,724		
Fund Balances - Ending		\$ 139,724		

**Webb County, Texas**  
**Capital Outlay, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 108,354		108,354	108,354
Community & Economic Development				
Minor Apparatus & Tools	135,969		135,969	135,969
Public Safety				
Minor Apparatus & Tools	9,722		9,722	9,722
Justice System				
Minor Apparatus & Tools	78,728		78,728	65,860
Health And Human Services				
Minor Apparatus & Tools	1,463		1,463	1,463
Infrastructure And Environmental Services				
Minor Apparatus & Tools	23,814		23,814	23,814
Debt Service				
Bond issuance costs	41,691		41,691	41,691
Capital Outlay	1,684,519		1,684,519	1,825,818
Total Expenditures	\$ 2,084,260		2,084,260	2,212,691
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,084,260)		(2,084,260)	(2,212,691)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,851,493		1,851,493	1,851,493
Premiums (discount) on bonds issued	(9,802)		(9,802)	(9,802)
Transfer In	879,520		879,520	879,520
Transfer Out	(508,520)		(508,520)	(508,520)
Total Other Financing Sources (Uses)	\$ 2,212,691		2,212,691	2,212,691
Net Change In Fund Balances	\$ 128,431		128,431	
Fund Balances - Beginning		\$ 128,431		
Fund Balances - Ending		128,431		

**Webb County, Texas**  
**Park Development, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Infrastructure And Environmental Services				
Minor Apparatus & Tools	\$ 41,927		41,927	41,927
Debt Service				
Bond issuance costs	92,645		92,645	92,645
Capital Outlay	1,759,579	30,656	1,790,235	2,578,916
Total Expenditures	\$ 1,894,151	30,656	1,924,807	2,713,488
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,894,151)	(30,656)	(1,924,807)	(2,713,488)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 4,114,428		4,114,428	4,114,428
Premiums (discount) on bonds issued	(21,783)		(21,783)	(21,783)
Transfer In	100,363		100,363	100,363
Transfer Out	(1,479,520)		(1,479,520)	(1,479,520)
Total Other Financing Sources (Uses)	\$ 2,713,488		2,713,488	2,713,488
Net Change In Fund Balances	\$ 819,337	(30,656)	788,681	
Fund Balances - Beginning		819,337		
Fund Balances - Ending		\$ 788,681		



**Webb County, Texas**  
**Communication Tower, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 4,632		4,632	4,632
Capital Outlay				200,000
Total Expenditures	\$ 4,632		4,632	204,632
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,632)		(4,632)	(204,632)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 205,721		205,721	205,721
Premiums (discount) on bonds issued	(1,089)		(1,089)	(1,089)
Transfer In				
Total Other Financing Sources (Uses)	\$ 204,632		204,632	204,632
Net Change In Fund Balances	\$ 200,000		200,000	
Fund Balances - Beginning		200,000		
Fund Balances - Ending		\$ 200,000		

**Webb County, Texas**  
**Villa Antigua Phase III, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 2,316		2,316	2,316
Capital Outlay	201,692		201,692	217,908
Total Expenditures	\$ 204,008		204,008	220,224
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(204,008)		(204,008)	(220,224)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 102,861		102,861	102,861
Premiums (discount) on bonds issued	(545)		(545)	(545)
Transfer In	117,908		117,908	117,908
Total Other Financing Sources (Uses)	\$ 220,224		220,224	220,224
Net Change In Fund Balances	\$ 16,216		16,216	
Fund Balances - Beginning		16,216		
Fund Balances - Ending		\$ 16,216		

**Webb County, Texas**  
**Road & Bridge Capital Outlay, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 27,793		27,793	27,793
Capital Outlay	1,198,171		1,198,171	1,200,000
Total Expenditures	\$ 1,225,964		1,225,964	1,227,793
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,225,964)		(1,225,964)	(1,227,793)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,234,328		1,234,328	1,234,328
Premiums (discount) on bonds issued	(6,535)		(6,535)	(6,535)
Transfer In				
Total Other Financing Sources (Uses)	\$ 1,227,793		1,227,793	1,227,793
Net Change In Fund Balances	\$ 1,829		1,829	
Fund Balances - Beginning		1,829		
Fund Balances - Ending		\$ 1,829		

**Webb County, Texas**  
**Building Maintenance and Construction 2007/2008**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$ 37,860	13,915	51,775	51,775
Total Revenues	\$ 37,860	13,915	51,775	51,775
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 95,734	118,734	214,468	214,468
Public Safety				
Minor Apparatus & Tools	7,950	1,213	9,163	9,163
Justice System				
Minor Apparatus & Tools	20,405	33,557	53,962	53,962
Health and Human Services				
Minor Apparatus & Tools	2,822	3,205	6,027	6,027
Capital Outlay	498,798	785,648	1,284,446	2,169,988
Total Expenditures	\$ 625,710	942,357	1,568,067	2,453,608
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(587,850)	(928,442)	(1,516,292)	(2,401,833)
Other Financing Sources (Uses):				
Transfer In	\$ 3,054,908	210,748	3,265,656	3,054,908
Transfer Out	(601,300)		(601,300)	(601,300)
Total Other Financing Sources (Uses)	\$ 2,453,608	210,748	2,664,356	2,453,608
Net Change In Fund Balances	\$ 1,865,758	(717,694)	1,148,064	51,775
Fund Balances - Beginning		1,865,758		
Fund Balances - Ending		\$ 1,148,064		

**Webb County, Texas**  
**Girl Scouts Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$ 13,390	1,080	14,470	14,470
Other Revenues	749,720		749,720	749,720
Total Revenues	<u>\$ 763,110</u>	<u>1,080</u>	<u>764,190</u>	<u>764,190</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$	14,470	14,470	14,470
Capital Outlay	1,224,312	11,820	1,236,132	1,293,720
Total Expenditures	<u>\$ 1,224,312</u>	<u>26,290</u>	<u>1,250,602</u>	<u>1,308,190</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(461,202)	(25,210)	(486,412)	(544,000)
Other Financing Sources (Uses):				
Transfer In	544,000		544,000	544,000
Total Other Financing Sources (Uses)	<u>\$ 544,000</u>		<u>544,000</u>	<u>544,000</u>
Net Change In Fund Balances	<u>\$ 82,798</u>	<u>(25,210)</u>	<u>57,588</u>	
Fund Balances - Beginning		82,798		
Fund Balances - Ending		<u>\$ 57,588</u>		

**Webb County, Texas**  
**Purchase Land & Building, Series 2008 A**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 27,273		27,273	27,273
Capital Outlay				2,000,000
Total Expenditures	\$ 27,273		27,273	2,027,273
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(27,273)		(27,273)	(2,027,273)
Other Financing Sources (Uses):				
Bond Proceeds	2,027,273		2,027,273	2,027,273
Total Other Financing Sources (Uses)	\$ 2,027,273		2,027,273	2,027,273
Net Change In Fund Balances	\$ 2,000,000		2,000,000	
Fund Balances - Beginning		2,000,000		
Fund Balances - Ending		\$ 2,000,000		

**Webb County, Texas**  
**Quad City Building Improvements, Series 2008 A**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 8,182		8,182	8,182
Capital Outlay		121,166	121,166	600,000
Total Expenditures	\$ 8,182	121,166	129,348	608,182
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(8,182)	(121,166)	(129,348)	(608,182)
Other Financing Sources (Uses):				
Bond Proceeds	608,182		608,182	608,182
Total Other Financing Sources (Uses)	\$ 608,182		608,182	608,182
Net Change In Fund Balances	\$ 600,000	(121,166)	478,834	
Fund Balances - Beginning		600,000		
Fund Balances - Ending		\$ 478,834		

**Webb County, Texas**  
**Capital Outlay, Series 2008 A**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$	35,261	35,261	35,261
Community & Economic Development				
Minor Apparatus & Tools		7,368	7,368	7,368
Public Safety				
Minor Apparatus & Tools		15,302	15,302	15,302
Justice System				
Minor Apparatus & Tools		44,240	44,240	44,240
Health And Human Services				
Minor Apparatus & Tools		15,663	15,663	15,663
Debt Service				
Bond issuance costs	23,182		23,182	23,182
Capital Outlay		192,213	192,213	1,531,536
Total Expenditures	\$ 23,182	310,047	333,229	1,672,552
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures	(23,182)	(310,047)	(333,229)	(1,672,552)
Other Financing Sources (Uses):				
Bond Proceeds	1,723,182		1,723,182	1,723,182
Transfer Out		(50,630)	(50,630)	(50,630)
Total Other Financing Sources (Uses)	\$ 1,723,182	(50,630)	1,672,552	1,672,552
Net Change In Fund Balances	\$ 1,700,000	(360,677)	1,339,323	
Fund Balances - Beginning		1,700,000		
Fund Balances - Ending		\$ 1,339,323		



**Webb County, Texas**  
**Interest Income, Series 2008 A**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$ 1,948	44,077	46,025	46,025
Total Revenues	\$ 1,948	44,077	46,025	46,025
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$			
Capital Outlay				
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	1,948	44,077	46,025	46,025
Other Financing Sources (Uses):				
Bond Proceeds				
Total Other Financing Sources (Uses)	\$			
Net Change In Fund Balances	\$ 1,948	44,077	46,025	46,025
Fund Balances - Beginning		1,948		
Fund Balances - Ending		\$ 46,025		

**Webb County, Texas**  
**JJAEP Construction Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$ 17,981	6,275	24,256	24,256
Total Revenues	<u>\$ 17,981</u>	<u>6,275</u>	<u>24,256</u>	<u>24,256</u>
<b>EXPENDITURES</b>				
Current:				
Capital Outlay	\$			750,000
Total Expenditures	<u>\$</u>	<u></u>	<u></u>	<u>750,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	17,981	6,275	24,256	(725,744)
Other Financing Sources (Uses):				
Transfer In	750,000		750,000	750,000
Total Other Financing Sources (Uses)	<u>\$ 750,000</u>	<u></u>	<u>750,000</u>	<u>750,000</u>
Net Change In Fund Balances	<u>\$ 767,981</u>	<u>6,275</u>	<u>774,256</u>	<u>24,256</u>
Fund Balances - Beginning		767,981		
Fund Balances - Ending		<u>\$ 774,256</u>		

**Webb County, Texas**  
**Texas A & M University - Self Help Nutrition and Learning Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant Period 8/14/06 - 8/13/09

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$ 126,985	75,637	202,622	202,622
Total Revenues	\$ 126,985	75,637	202,622	202,622
<b>EXPENDITURES</b>				
Current:				
Community and Economic Development:				
Nutrition and Learning Center	\$ 126,985	75,637	202,622	202,622
Total Expenditures	\$ 126,985	75,637	202,622	202,622
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Texas Department of Rural Affairs - Contract Number 724195**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant #724195				
Grant Period 5/17/05 - 6/30/10				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 133,572	202,648	336,220	500,000
Revenue In Kind				58,000
Total Revenues	\$ 133,572	202,648	336,220	558,000
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Rehabilitation of Private Properties (Water Service)	\$			30,250
Rehabilitation of Private Properties (Sewer Service)				79,722
Water Facilities		204,870	204,870	204,870
Engineering and Architectural Services	93,397	(4,532)	88,865	142,659
General Administration	40,175	2,310	42,485	42,499
Expenditures In Kind				58,000
Total Expenditures	\$ 133,572	202,648	336,220	558,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Texas Department of Rural Affairs - Contract Number 728449**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant #728449  
Grant Period 6/22/08 - 6/21/10

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$	140,034	140,034	800,000
Revenue In Kind				45,000
Total Revenues	\$	<u>140,034</u>	<u>140,034</u>	<u>845,000</u>
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Water Facilities	\$	119,450	119,450	671,000
Engineering and Architectural				
Services				69,000
General Administration		20,584	20,584	60,000
Expenditures In Kind				45,000
Total Expenditures	\$	<u>140,034</u>	<u>140,034</u>	<u>845,000</u>
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Texas Department of Rural Affairs - Contract Number 728075**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant #728075  
Grant Period 6/22/08 - 6/21/10

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>					
Intergovernmental	\$		157,470	157,470	500,000
Revenue In Kind					25,000
Total Revenues	\$		157,470	157,470	525,000
<b>EXPENDITURES</b>					
Current:					
Community & Economic Development:					
Rehabilitation of Private Properties (Sewer Service)	\$		72,874	72,874	318,500
Rehabilitation of Private Properties (Water Service)			63,769	63,769	131,500
General Administration			20,827	20,827	50,000
Expenditures In Kind					25,000
Total Expenditures	\$		157,470	157,470	525,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**Federal Emergency Management Agency-Disaster 1709**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

	2009			
	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$ 345,349		345,349	345,349
Total Revenues	\$ 345,349		345,349	345,349
<b>EXPENDITURES</b>				
Current:				
Infrastructure and Environmental Services				
Administration Fees	\$ 9,944		9,944	9,944
Debris Removal	21,945		21,945	21,945
Galvan Road	29,782	11,943	41,725	41,725
Nicholson Road		23,830	23,830	23,830
Las Lomas Road	21,279		21,279	21,279
Colorado Road	12,189		12,189	12,189
Lincoln Road		12,828	12,828	12,828
Callaghan Road	39,312		39,312	39,312
Welhausen Road	7,659	14,911	22,570	22,570
Wormser Road	38,468		38,468	38,468
San Carlos Road	377	4,608	4,985	4,985
Eagle Pass Road	44,762		44,762	44,762
Mangana Hein Road		6,733	6,733	6,733
San Juan Road	9,110		9,110	9,110
San Ignacio Road	23,469		23,469	23,469
Eagle Pass (By Pass)	6,270		6,270	6,270
Water Plant Intake Pump	5,930		5,930	5,930
Total Expenditures	\$	74,853	345,349	345,349
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$	(74,853)		
Fund Balances - Beginning		74,853		
Fund Balances - Ending	\$			

**Webb County, Texas**  
**Texas Water Development Board - Contract G11900**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

TWDB Contract # G11900 Grant Period 7/14/99-3/31/10			
	Prior Years	Current Year	Total to Date
			Project Authorization
<b>REVENUES</b>			
Intergovernmental	\$ 5,811,689	2,839	5,814,528
Total Revenues	\$ 5,811,689	2,839	5,814,528
<b>EXPENDITURES</b>			
Capital Project:			
Professional Services	\$ 694,614		694,614
Other	201,843		201,843
Capital Outlay	4,915,232	2,839	4,918,071
Total Expenditures	\$ 5,811,689	2,839	5,814,528
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$		
Fund Balances - Beginning			
Fund Balances - Ending		\$	



**Webb County, Texas**  
**TXDOT - Bruni, Mirando, Los Corralitos Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant #3BCF5014

Grant Period 1/10/03 - 12/31/09

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>					
Intergovernmental	\$	857,759	179,756	1,037,515	1,094,228
Total Revenues	\$	<u>857,759</u>	<u>179,756</u>	<u>1,037,515</u>	<u>1,094,228</u>
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction					
Street and Drainage Improvements	\$	569,306	179,756	749,062	805,775
Engineering and Architectural					
Services		286,610		286,610	286,610
General Administration		<u>1,843</u>		<u>1,843</u>	<u>1,843</u>
Total Expenditures	\$	<u>857,759</u>	<u>179,756</u>	<u>1,037,515</u>	<u>1,094,228</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$	<u>          </u>		<u>          </u>	<u>          </u>
Fund Balances - Beginning					
Fund Balances - Ending	\$		<u>          </u>		

**Webb County, Texas**  
**TXDOT - Tanquecitos I & II Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant #5BCF5029				
Grant Period 6/20/05 - 9/30/11				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 276,363		276,363	1,230,015
<b>Total Revenues</b>	<b>\$ 276,363</b>		<b>276,363</b>	<b>1,230,015</b>
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Construction				
Street and Drainage Improvements	\$			884,679
Engineering and Architectural				
Services	201,834	(9,459)	192,375	270,569
General Administration	74,529		74,529	74,767
<b>Total Expenditures</b>	<b>\$ 276,363</b>	<b>(9,459)</b>	<b>266,904</b>	<b>1,230,015</b>
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$	(9,459)	9,459.00	
Fund Balances - Beginning, Restated		9,459		
Fund Balances - Ending		\$		

**Webb County, Texas**

**TXDOT - D-5 Acres**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
From Inception and for the Year Ended September 30, 2009**

Grant #5BCF5030

Grant Period 06/01/06 - 09/30/11

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>					
Intergovernmental	\$	<u>23,816</u>	<u>76,812</u>	<u>100,628</u>	<u>241,083</u>
Total Revenues	\$	<u>23,816</u>	<u>76,812</u>	<u>100,628</u>	<u>241,083</u>
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction					
Street And Drainage Improvements	\$		53,928	53,928	190,053
Engineering And Architectural					
Services		21,357	8,340	29,697	31,554
General Administration		<u>2,459</u>	<u>14,544</u>	<u>17,003</u>	<u>19,476</u>
Total Expenditures	\$	<u>23,816</u>	<u>76,812</u>	<u>100,628</u>	<u>241,083</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fund Balances-Beginning			<u>          </u>		
Fund Balances-Ending	\$		<u>          </u>		

**Webb County, Texas**  
**TXDOT - Ranchito Penitas West Roadway Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant #5BCF5031

Grant Period 10/01/05 - 09/30/11

		Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>					
Intergovernmental	\$	464,347	3,960	468,307	1,127,320
Total Revenues	\$	464,347	3,960	468,307	1,127,320
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction	\$				
Street And Drainage Improvements		102,045		102,045	650,055
Engineering and Architectural					
Services		362,302	3,960	366,262	386,194
General Administration					91,071
Total Expenditures	\$	464,347	3,960	468,307	1,127,320
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**TXDOT - San Carlos #1 and #2**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant #5BCF5032  
Grant Period 06/01/06 - 09/30/11

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$ 272,431		272,431	1,442,002
Total Revenues	\$ 272,431		272,431	1,442,002
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Construction				
Street And Drainage Improvements	\$			1,076,849
Engineering And Architectural				
Services	185,975		185,975	248,661
General Administration	86,456		86,456	116,492
Total Expenditures	\$ 272,431		272,431	1,442,002
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

**Webb County, Texas**  
**Texas Department of Transportation - Contract Number 5BCF5033**  
**Old Milwaukee Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant #5BCF5033

Grant Period 6/20/05 - 6/19/08 Ext 9/30/2010

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 84,035	27,850	111,885	423,786
Total Revenues	\$ 84,035	27,850	111,885	423,786
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Construction	\$			
Street And Drainage Improvements				304,224
Engineering And Architectural				
Services	83,325	3,173	86,498	93,802
General Administration	710	24,678	25,388	25,760
Total Expenditures	\$ 84,035	27,850	111,885	423,786
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**TXDOT - Ranchitos 359 East Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant #5BCF5034

Grant Period 10/01/05 - 09/30/11

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 29,081	6,123	35,204	337,035
Total Revenues	\$ 29,081	6,123	35,204	337,035
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Construction	\$			
Street And Drainage Improvements				279,682
Engineering And Architectural				
Services	29,081	6,123	35,204	30,126
General Administration				27,227
Total Expenditures	\$ 29,081	6,123	35,204	337,035
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

**Webb County, Texas**  
**Texas Department of Transportation - Contract Number 5BCF5035**  
**Los Altos Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant #5BCF5035

Grant Period 6/20/05 - 6/19/08 Ext 9/30/10

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$ 74,354	48,365	122,719	569,306
Total Revenues	\$ 74,354	48,365	122,719	569,306
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Construction	\$			
Street And Drainage Improvements				411,382
Engineering and Architectural				
Services	74,295	21,788	96,083	123,319
General Administration	59	26,577	26,636	34,605
Total Expenditures	\$ 74,354	48,365	122,719	569,306
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		



**Webb County, Texas**  
**Texas Water Development Board-Contract G11800/G17100**  
**Rio Bravo-El Cenizo Water & Wastewater Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2009**

Grant # G11800/G17100 Grant Period 7/14/99 - 03/31/10				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 17,779,277	1,674,083	19,453,360	20,809,778
Interest	76,875	791	77,666	
Total Revenues	\$ 17,856,152	1,674,874	19,531,026	20,809,778
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services	\$ 1,886,772	81,330	1,968,102	2,275,511
Other Expenses	2,596,525		2,596,525	3,082,259
Capital Outlay	13,371,566	1,593,998	14,965,564	15,452,008
Total Expenditures	\$ 17,854,863	1,675,328	19,530,191	20,809,778
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 1,289	(454)	835	
Fund Balances - Beginning		454		
Fund Balances - Ending		\$		

**NON-MAJOR GOVERNMENTAL FUNDS**  
**Debt Service Fund**

**WEBB COUNTY, TEXAS DEBT SERVICE**

This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's Water Utility Enterprise Fund.

**Webb County, Texas  
Debt Service Fund  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2009**

	<u>2009</u>
<b>ASSETS</b>	
Current:	
Cash And Cash Equivalents	\$ 924,489
Delinquent Taxes Receivable	1,459,318
Less Allowance For Estimated Uncollectible Taxes	<u>(187,167)</u>
Net Taxes Receivable	1,272,151
Due From Other Funds	
Other Receivables	
Prepaid Expenses	<u>6,313</u>
Total Current Assets	<u>2,202,953</u>
Total Assets	<u>\$ 2,202,953</u>
<b>LIABILITIES AND FUND EQUITY</b>	
Current Liabilities:	
Due To Other Funds	\$ 1,000
Deferred Revenue	<u>1,215,283</u>
Total Current Liabilities	<u>1,217,283</u>
Total Liabilities	<u>\$ 1,217,283</u>
Fund Equity:	
Reserved for Debt Service	\$ <u>985,670</u>
Total Fund Equity	<u>\$ 985,670</u>
Total Liabilities And Fund Equity	<u>\$ 2,202,953</u>

**Webb County, Texas**  
**Debt Service Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended September 30, 2009 with Comparative Figures**  
**For the Year Ended September 30, 2008**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/08
<b>REVENUES</b>					
Property Taxes	\$ 7,933,775	7,933,775	7,646,116	(287,659)	6,788,531
Refunds	345,468	345,468	17,512	(327,956)	1,162
Investment Earnings	100,000	100,000	26,641	(73,359)	100,464
Total Revenues	\$ 8,379,243	8,379,243	7,690,269	(688,974)	6,890,157
<b>EXPENDITURES</b>					
Current:					
General Government					
Issuance Costs	\$				192,447
Debt Service					
Certificates Of Obligation	5,179,000	5,179,000	4,731,860	447,140	4,330,171
Notes On Equipment	74,954	74,954	63,295	11,659	61,810
Loan Payments	121,390	121,390	120,104	1,286	155,648
Interest And Fiscal Charges	3,217,644	3,217,644	2,998,875	218,769	2,912,856
Payments to Escrow Agent					436,629
Total Expenditures	\$ 8,592,988	8,592,988	7,914,134	678,854	8,089,561
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(213,745)	(213,745)	(223,865)	(10,120)	(1,199,404)
Other Financing Sources (Uses):					
Long-Term Debt Issued	\$				15,215,000
Payments To Refunded Bond Escrow Agent					(15,011,513)
Transfers In	353,030	353,030	353,030		536,703
Total Other Financing Sources (Uses)	\$ 353,030	353,030	353,030		740,190
Net change in fund balances	\$ 139,285	139,285	129,165	(10,120)	(459,214)
Fund Balances- Beginning Restated			856,505		1,315,719
Fund Balances- Ending			\$ 985,670		856,505



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## **INTERNAL SERVICE FUNDS**

### **WEBB COUNTY EMPLOYEES' HEALTH BENEFITS**

An internal service fund used to account for Webb County employees' medical and dental premiums and payments.

### **WORKER'S COMPENSATION RESERVE FUND**

An internal service fund used to account for Webb County's self insurance of workmen's compensation premiums and payments.

Webb County, Texas  
Combining Statement of Net Assets  
Internal Service Funds  
September 30, 2009

	<u>Employees Health</u> <u>Benefits</u>	<u>Workers</u> <u>Compensation</u> <u>Reserve</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 573,869	\$ 5,624,177	\$ 6,198,046
Due from other funds	617,071	-	617,071
Total current assets	<u>1,190,940</u>	<u>5,624,177</u>	<u>6,815,117</u>
Non-current assets:			
Capital Assets:			
Equipment and Furniture	60,128	23,940	84,068
Less Accumulated depreciation	(60,128)	(23,940)	(84,068)
Total non-current assets	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>1,190,940</u></u>	<u><u>5,624,177</u></u>	<u><u>6,815,117</u></u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	575,248	56,131	631,379
Due to other funds	-	760,497	760,497
Claims and judgments	615,692	370,132	985,824
Total current liabilities	<u>1,190,940</u>	<u>1,186,760</u>	<u>2,377,700</u>
Non-current liabilities:			
Claims and judgments	-	308,375	308,375
Total non-current liabilities	<u>-</u>	<u>308,375</u>	<u>308,375</u>
Total liabilities	<u><u>1,190,940</u></u>	<u><u>1,495,135</u></u>	<u><u>2,686,075</u></u>
<b>NET ASSETS</b>			
Unrestricted	-	4,129,042	4,129,042
Total net assets	<u><u>\$ -</u></u>	<u><u>\$ 4,129,042</u></u>	<u><u>\$ 4,129,042</u></u>

**Webb County, Texas**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Internal Service Funds**  
**For the Year Ended September 30, 2009**

	<u>Employees Health</u> <u>Benefits</u>	<u>Workers</u> <u>Compensation</u> <u>Reserve</u>	<u>Total</u>
<b>REVENUES</b>			
Charges for services	\$ 8,494,643	\$ 2,350,442	\$ 10,845,085
Total operating revenues	<u>8,494,643</u>	<u>2,350,442</u>	<u>10,845,085</u>
<b>OPERATING EXPENSES</b>			
Contractual services	66,301	-	66,301
Insurance claims and expenses	9,178,106	533,839	9,711,945
Total operating expenses	<u>9,244,407</u>	<u>533,839</u>	<u>9,778,246</u>
Operating income (loss)	<u>(749,764)</u>	<u>1,816,603</u>	<u>1,066,839</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest and investment revenue	11,214	45,181	56,395
Total non-operating revenue (expenses)	<u>11,214</u>	<u>45,181</u>	<u>56,395</u>
Income (loss) before contributions and transfers	(738,550)	1,861,784	1,123,234
Transfers in	616,192	-	616,192
Transfers out	-	(1,478,942)	(1,478,942)
Change in net assets	<u>(122,358)</u>	<u>382,842</u>	<u>260,484</u>
Total net assets - beginning	122,358	3,746,200	3,868,558
Total net assets - ending	<u>\$ -</u>	<u>\$ 4,129,042</u>	<u>\$ 4,129,042</u>



**Webb County, Texas**  
**Webb County Employees' Health Benefits**  
**Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)**  
**and Changes in Net Assets**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts,</u>	<u>Variance with</u>	<u>Total</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget--</u>	<u>Prior Year</u>
			<u>Basis</u>	<u>Positive</u>	<u>As Of 9/30/08</u>
				<u>(Negative)</u>	
<b>OPERATING REVENUES:</b>					
Charges For Services	\$ 6,562,256	6,562,256	6,367,332	(194,924)	6,308,872
Charges For Services-Employees	1,970,020	1,970,020	2,127,311	157,291	1,921,616
Total Operating Revenues	<u>\$ 8,532,276</u>	<u>8,532,276</u>	<u>8,494,643</u>	<u>(37,633)</u>	<u>8,230,488</u>
<b>OPERATING EXPENSES:</b>					
Current:					
Contractual	\$ 100,000	72,500	66,301	6,199	
Blue Cross/Blue Shield Ad	1,190,000	1,193,500	1,191,444	2,056	1,173,867
Cafeteria Plan Sec 125 Ad	19,200	19,200	15,193	4,007	15,255
Cobra Administration Fees	1,700	1,700	992	708	1,555
Basic Life Insurance	66,000	72,000	71,685	315	59,074
Claims Paid	6,500,000	6,419,812	6,044,716	375,096	5,691,776
Claims Paid-Dental	400,000	418,000	409,940	8,060	418,570
Claims Paid-Prescriptions	1,430,000	1,510,188	1,444,136	66,052	1,330,908
Total Operating Expenses	<u>\$ 9,706,900</u>	<u>9,706,900</u>	<u>9,244,407</u>	<u>462,493</u>	<u>8,691,005</u>
Operating Income (Loss)	\$ (1,174,624)	(1,174,624)	(749,764)	424,860	(460,517)
<b>NON-OPERATING REVENUES</b>					
Interest	70,000	70,000	11,214	(58,786)	40,946
Total Non-Operating Revenues	<u>70,000</u>	<u>70,000</u>	<u>11,214</u>	<u>(58,786)</u>	<u>40,946</u>
<b>OPERATING INCOME BEFORE</b>					
<b>TRANSFERS</b>	\$ (1,104,624)	(1,104,624)	(738,550)	366,074	(419,571)
Transfers In			616,192	616,192	419,571
Total Transfers In/Out			<u>616,192</u>	<u>616,192</u>	<u>419,571</u>
Change in net assets	<u>\$ (1,104,624)</u>	<u>(1,104,624)</u>	<u>(122,358)</u>	<u>982,266</u>	
Total net assets - beginning			122,358		
Total net assets - ending			<u>\$</u>		

**Webb County, Texas**  
**Webb County Worker's Compensation Reserve Fund**  
**Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)**  
**and Changes in Net Assets**  
**Year Ended September 30, 2009 with Comparative Figures**  
**for Year Ended September 30, 2008**

	Budgeted Amounts		Actual Amounts, Budgetary	Variance with Final Budget-- Positive	Total Prior Year
	Original	Final	Basis	(Negative)	As Of 9/30/08
<b>OPERATING REVENUES:</b>					
Charges For Services And Refunds	\$ 2,045,000	2,045,000	2,350,442	305,442	2,693,268
Total Operating Revenues	<u>\$ 2,045,000</u>	<u>2,045,000</u>	<u>2,350,442</u>	<u>305,442</u>	<u>2,693,268</u>
<b>OPERATING EXPENSES:</b>					
Current:					
Professional Services	\$				39,018
Professional Services Drug/Alcohol Test					20,140
Bonds And Insurance					1,739
Worker's Compensation Premium	90,000	70,000	8,636	61,364	89,313
Third Party Administration	60,000	48,000	29,073	18,927	45,892
Claims Paid Major Medical	800,000	800,000	496,130	303,870	399,040
Total Operating Expenses	<u>\$ 950,000</u>	<u>950,000</u>	<u>533,839</u>	<u>384,161</u>	<u>595,142</u>
Operating Income (Loss)	1,095,000	1,095,000	1,816,603	689,603	2,098,126
<b>NON-OPERATING REVENUES</b>					
Interest	30,000	30,000	45,181	15,181	145,311
Total Non-Operating Revenues	<u>30,000</u>	<u>30,000</u>	<u>45,181</u>	<u>15,181</u>	<u>145,311</u>
<b>OPERATING INCOME BEFORE TRANSFERS</b>					
	\$ 1,125,000	1,125,000	1,861,784	704,784	2,243,437
Transfers Out to:					
General Fund	(295,000)	(295,000)	(295,000)		
Employee Retiree Insurance Trust Fund	(478,000)	(478,000)	(567,750)	(89,750)	(520,065)
Employee's Health Benefit Fund			(616,192)	(616,192)	(419,571)
Total Transfers	<u>(773,000)</u>	<u>(773,000)</u>	<u>(1,478,942)</u>	<u>(705,942)</u>	<u>(939,636)</u>
Change in net assets	<u>\$ 352,000</u>	<u>352,000</u>	382,842	<u>(1,158)</u>	1,303,801
Total net assets - beginning			3,746,200		2,390,109
Total net assets - ending			<u>\$ 4,129,042</u>		<u>3,693,910</u>

**Webb County, Texas**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended September 30, 2009**

	Webb County Employees Health Benefits	Webb County Worker's Compensation Reserve Fund	Total 2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Premiums from participants	\$ 8,494,643	2,350,442	10,845,085
Payments to vendors, suppliers, and insurance administrators	(9,477,385)	(592,968)	(10,070,353)
Net cash provided by operating activities	<u>(982,742)</u>	<u>1,757,474</u>	<u>774,732</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Transfers In	616,192		616,192
Transfers Out		(1,478,942)	(1,478,942)
Net cash provided by non capital financing activities	<u>616,192</u>	<u>(1,478,942)</u>	<u>(862,750)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment earnings	11,214	45,181	56,395
Net cash provided by investing activities	<u>11,214</u>	<u>45,181</u>	<u>56,395</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(355,336)</u>	<u>323,713</u>	<u>(31,623)</u>
Cash and pooled investments, beginning of year	929,205	5,300,466	6,229,671
Cash and pooled investments, end of year	<u>\$ 573,869</u>	<u>5,624,179</u>	<u>6,198,048</u>
<b>Reconciliation of operating income to net cash provided (used) by operations:</b>			
Operating income	\$ (749,764)	1,816,603	1,066,839
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense			
(Increase) Decrease in Due from Other Funds	(190,476)		(190,476)
Increase (Decrease) in Accounts Payable		9,553	9,553
Increase (Decrease) in Accrued Liabilities	(42,502)		(42,502)
Increase (Decrease) in Due to Other Funds		(81,307)	(81,307)
Increase (Decrease) in Short-Term Risk Liability		(15,666)	(15,666)
Increase (Decrease) in Long-Term Risk Liability		28,291	28,291
Total adjustments	<u>(232,978)</u>	<u>(59,129)</u>	<u>(292,107)</u>
Net cash provided by operating activities	<u>\$ (982,742)</u>	<u>1,757,474</u>	<u>774,732</u>

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **Fiduciary Funds**

#### **INVESTMENT TRUST FUND**

The Permanent School Investment Trust Fund accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

#### **INVESTMENT TRUST FUND**

The Available School Investment Trust Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

#### **PENSION TRUST FUND**

The County established in January 2003 an Employee Retiree Insurance Trust Fund (Other Employee Benefit Trust Fund) for health insurance and funded the first year from an internal fund transfer.

#### **AGENCY FUNDS**

The District Clerk Fund account for monies held in trust for these elected officials.

The County Clerk Fund account for monies held in trust for these elected officials.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

The Unclaimed Money Fund accounts for unclaimed funds with a value of less than \$100 sent to the Webb County Treasurer.

Webb County, Texas  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
September 30, 2009

	Investment Trust Funds			Employee Retiree
	<u>Permanent School</u>			<u>Insurance Trust</u>
	<u>Fund</u>	<u>Available School</u>	<u>Total</u>	<u>Fund</u>
<b>ASSETS</b>				
Cash and investments	\$ 332,255	\$ 1,532,437	\$ 1,864,692	\$ 1,184,198
Other receivables	1,391,824	724,079	2,115,903	133,784
Total assets	<u>1,724,079</u>	<u>2,256,516</u>	<u>3,980,595</u>	<u>1,317,982</u>
<b>LIABILITIES</b>				
Accounts payable	724,079	2,256,516	2,980,595	95,999
Refunds payable and others	-	-	-	1,221,983
Total liabilities	<u>724,079</u>	<u>2,256,516</u>	<u>2,980,595</u>	<u>1,317,982</u>
<b>NET ASSETS</b>				
Held in trust for benefits and other purposes	<u>\$ 1,000,000</u>		<u>\$ 1,000,000</u>	<u>\$</u>

**Webb County, Texas**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2009**

	<u>Investment Trust Funds</u>			<u>Employee Retiree</u>
	<u>Permanent School</u>	<u>Available School</u>	<u>Total</u>	<u>Insurance Trust</u>
	<u>Fund</u>			<u>Fund</u>
<b>ADDITIONS</b>				
Contributions:				
Plan Members	\$ -	\$ -	\$ -	\$ 76,095
Total contributions	-	-	-	76,095
Investment earnings:				
Interest	9,090	4,037	13,127	4,545
Total net investment earnings	9,090	4,037	13,127	4,545
<b>Other Additions:</b>				
Fees and collections				
Grazing lease and royalties	902,990	-	902,990	-
Transfers in	-	882,187	882,187	567,750
Total other additions	902,990	882,187	1,785,177	567,750
Total additions	912,080	886,224	1,798,304	648,390
<b>DEDUCTIONS</b>				
Benefits	-	-	-	48,606
Claims	-	-	-	610,788
Administrative	-	-	-	21,092
Education	29,893	886,224	916,117	-
Transfers out	882,187	-	882,187	-
Total deductions	912,080	886,224	1,798,304	680,486
Change in net assets	-	-	-	(32,096)
Net assets - beginning	1,000,000	-	1,000,000	32,096
Net assets - ending	\$ 1,000,000		\$ 1,000,000	\$

Webb County, Texas  
Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
September 30, 2009

	<u>District Clerk</u> <u>Agency</u>	<u>County Clerk</u> <u>Agency</u>	<u>District Attorney</u> <u>Hot Check</u>	<u>District Attorney</u> <u>Pooled Seizures</u>	<u>Sheriff Inmate</u> <u>Trust</u>
<b>ASSETS</b>					
Cash and investments	\$ 8,203,587	\$ 1,940,614	\$ 60,429	\$ 753,408	\$ 74,545
Other receivables	593	-	-	-	6,600
Total assets	<u>8,204,180</u>	<u>1,940,614</u>	<u>60,429</u>	<u>753,408</u>	<u>81,145</u>
<b>LIABILITIES</b>					
Accounts payable	-	-	2,454	-	-
Due to other governments	-	-	-	-	-
Refunds payable and others	8,204,180	1,940,614	57,975	753,408	81,145
Total liabilities	<u>8,204,180</u>	<u>1,940,614</u>	<u>60,429</u>	<u>753,408</u>	<u>81,145</u>

Webb County, Texas  
Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
September 30, 2009

	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Unclaimed Money Fund</u>	<u>Agency Funds</u>
<b>ASSETS</b>				
Cash and investments	\$ 295,284	\$ 2,937,669	\$ -	\$ 14,265,536
Other receivables	536,999	-	5,088	549,280
Total assets	<u>832,283</u>	<u>2,937,669</u>	<u>5,088</u>	<u>14,814,816</u>
<b>LIABILITIES</b>				
Accounts payable	-	1,511	-	3,965
Due to other governments	-	2,936,158	-	2,936,158
Refunds payable and others	832,283	-	5,088	11,874,693
Total liabilities	<u>832,283</u>	<u>2,937,669</u>	<u>5,088</u>	<u>14,814,816</u>





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**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2009**

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<b>District Clerk Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 10,544,314	12,765,634	15,106,361	8,203,587
Other receivables	593			593
Total Assets	<u>\$ 10,544,907</u>	<u>12,765,634</u>	<u>15,106,361</u>	<u>8,204,180</u>
<b>LIABILITIES</b>				
Accounts Payable	1,395	1,480	2,875	
Refunds payable and others	\$ 10,543,512	9,477,460	11,816,792	8,204,180
Total Liabilities	<u>\$ 10,544,907</u>	<u>9,478,940</u>	<u>11,819,667</u>	<u>8,204,180</u>
<b>County Clerk Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,914,973	266,501	240,860	1,940,614
Total Assets	<u>\$ 1,914,973</u>	<u>266,501</u>	<u>240,860</u>	<u>1,940,614</u>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 1,914,973	266,313	240,673	1,940,614
Total Liabilities	<u>\$ 1,914,973</u>	<u>266,313</u>	<u>240,673</u>	<u>1,940,614</u>
<b>D.A. Hot Check Processing</b>				
<b>ASSETS</b>				
Cash and investments	\$ 60,157	477,376	477,102	60,429
Total Assets	<u>\$ 60,157</u>	<u>477,376</u>	<u>477,102</u>	<u>60,429</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,450	4		2,454
Refunds payable and others	57,707	477,208	476,939	57,975
Total Liabilities	<u>\$ 60,157</u>	<u>477,212</u>	<u>477,208</u>	<u>60,429</u>
<b>D.A. Pool Forfeiture Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 493,926	1,400,552	1,141,070	753,408
Total Assets	<u>\$ 493,926</u>	<u>1,400,552</u>	<u>1,141,070</u>	<u>753,408</u>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 493,926	1,400,552	1,141,070	753,408
Total Liabilities	<u>\$ 493,926</u>	<u>1,400,552</u>	<u>1,141,070</u>	<u>753,408</u>

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2009**

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<b>Sheriff Inmate Trust Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 75,312	868,600	869,367	74,545
Other receivables	84	6,518	2	6,600
<b>Total Assets</b>	<b>\$ 75,396</b>	<b>875,118</b>	<b>869,369</b>	<b>81,145</b>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 75,396	875,115	869,366	81,145
<b>Total Liabilities</b>	<b>\$ 75,396</b>	<b>875,115</b>	<b>869,366</b>	<b>81,145</b>
<b>Cash Bonds</b>				
<b>ASSETS</b>				
Cash and investments	\$ 181,875	152,934	39,525	295,284
Other receivables	537,499		500	536,999
<b>Total Assets</b>	<b>\$ 719,374</b>	<b>152,934</b>	<b>40,025</b>	<b>832,283</b>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 719,374	152,934	40,025	832,283
<b>Total Liabilities</b>	<b>\$ 719,374</b>	<b>152,934</b>	<b>40,025</b>	<b>832,283</b>
<b>Tax Assessor-Collector Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 3,383,445	92,947,428	93,393,203	2,937,669
Other receivables	89,908		89,908	-
<b>Total Assets</b>	<b>\$ 3,473,353</b>	<b>92,947,428</b>	<b>93,483,111</b>	<b>2,937,669</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 5,498		3,987	1,511
Due to other governments	3,467,855	92,201,622	92,733,319	2,936,158
<b>Total Liabilities</b>	<b>\$ 3,473,353</b>	<b>92,201,622</b>	<b>92,737,307</b>	<b>2,937,669</b>
<b>Unclaimed Money Fund</b>				
<b>ASSETS</b>				
Other receivables	\$ 4,896	192		5,088
<b>Total Assets</b>	<b>\$ 4,896</b>	<b>192</b>		<b>5,088</b>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 4,896	192		5,088
<b>Total Liabilities</b>	<b>\$ 4,896</b>	<b>192</b>		<b>5,088</b>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Cash and investments	\$ 16,654,002	108,879,024	111,267,488	14,265,536
Other receivables	632,980	6,710	90,410	549,280
<b>Total Assets</b>	<b>\$ 17,286,982</b>	<b>108,885,734</b>	<b>111,357,898</b>	<b>14,814,816</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 9,343	1,484	6,862	3,965
Refunds payable and others	13,809,784	12,649,775	14,584,865	11,874,693
Due to other governments	3,467,855	92,201,622	92,733,319	2,936,158
<b>Total Liabilities</b>	<b>\$ 17,286,982</b>	<b>104,852,881</b>	<b>107,325,047</b>	<b>14,814,816</b>

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Comparative Schedules By Source**  
**September 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
<b>Capital Assets:</b>		
Land	\$ 8,646,778	8,077,534
Infrastructure and Infrastructure in Progress	95,147,711	93,840,762
Buildings	84,313,199	81,677,680
Furniture, Fixtures & Equipment	34,820,737	33,510,767
Construction In Progress	<u>14,783,629</u>	<u>15,878,379</u>
Total Capital Assets	\$ <u>237,712,054</u>	<u>232,985,122</u>
<b>Investment In Capital Assets From:</b>		
Capital Projects Grants	\$ 50,809,708	47,347,521
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	114,068,673	112,864,953
Special Revenue Fund Revenues	13,596,170	13,596,170
Forfeitures	1,398,120	1,348,121
Federal Revenue	819,547	819,547
General Fund Revenues	6,258,497	6,258,497
Road and Bridge Fund Revenues	46,947,140	46,936,115
Trust Fund Receipts	261,500	261,500
Donated Property	<u>2,476,773</u>	<u>2,476,773</u>
Total Investment In Capital Assets	\$ <u>237,712,054</u>	<u>232,985,124</u>

This schedule includes capital assets of internal service funds.

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2009**

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>General Government</b>						
Radio Communications				25,797		25,797
Commissioners Court				227,338		227,338
County Judge				96,037		96,037
Risk Management				125,415		125,415
Elections Administrator				198,115		198,115
County Treasurer				25,029		25,029
County Auditor				195,694		195,694
Management Information System				935,560		935,560
Public Information Officer				478		478
Purchasing				132,341		132,341
Tax Assessor Collector				699,604		699,604
Tax Office Renovation			326,115			326,115
Vehicle & Heavy Equipment Maintenance				6,244		6,244
General Operations				220,014		220,014
Building Maintenance				249,214		249,214
Central Appraisal				10,184		10,184
Tex-Mex Purchase	431,622		1,005,451			1,437,073
3-1-1 Call Center				42,959		42,959
Webb County Courthouse			408,181	347,343		755,524
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Webb County Courthouse Mold Remediation			62,694		307,428	370,122
Administration Building	1,907,166		13,043,518	407,238		15,357,922
Computerization Master Plan				2,209,368		2,209,368
AS400 Purchase				285,274		285,274
Courthouse Annex			149,411		10,276	159,687
Available School Fund	261,500					261,500
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Rep. Station/Tower, Fence			43,898			43,898
County Engineering				90,784		90,784
County Clerks				37,790		37,790
Records Management Facility			695,196	19,396		714,591
Texas Parks and Wildlife Office Building					448,141	448,141
Chiller Plant Project			37,397			37,397
<b>Total General Government</b>	<b>2,600,288</b>		<b>20,146,992</b>	<b>6,892,279</b>	<b>765,845</b>	<b>30,405,404</b>
<b>Justice System</b>						
County Attorney				184,590		184,590
County Clerk				161,791		161,791
District Clerk				171,527		171,527
District Clerk Central Jury Room				156,792		156,792
District Attorney				93,106		93,106
District Attorney Equitable Sharing				17,425		17,425
49th District Court				402,349		402,349
111th District Court				155,674		155,674
341st District court				183,700		183,700
406th District Court				78,253		78,253
Personal Bond Coordinator				617		617
County Court at Law #1				58,683		58,683
County Court at Law #2				42,517		42,517
Justice of the Peace Pct 1 Pl 1				29,446		29,446

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2009**

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>Justice System (continued)</b>						
Justice of the Peace Pct 1 Pl 2				34,483		34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2			1,078,996			1,078,996
Justice of the Peace Pct 2 Pl 1			109,934	19,449		129,383
Justice of the Peace Pct 3			33,296	16,474		49,770
Justice of the Peace Pct 4			320,455	178,038		498,493
Regional Crime Lab				58,549		58,549
Public Defender's Office				76,651		76,651
Law Library				15,459		15,459
Personal Bond Office				1,012		1,012
Bail Bond Board				1,750		1,750
District Attorney Hot Checks				3,933		3,933
District Attorney Forfeiture Fund				176,076		176,076
CJD Domestic Violence Counsel				8,242		8,242
OJP Shooting Range			49,361			49,361
Women's Legal Advocate				2,391		2,391
Alternative Education Program			216,713	149,843		366,556
Drug Impact Court				17,196		17,196
Drug Impact Court Reserve Fund				28,460		28,460
Records Management & Preservation Fund				22,180		22,180
County Clerk Rec Management & Preservation				6,869		6,869
Delinquent Task Force				120		120
Webb County Justice Center	1,103,614		18,167,759	696,616		19,967,989
Webb County Justice Center 5th Floor Remodeling			544,464			544,464
Judicial General				77,600		77,600
Pretrial				6,530		6,530
Indigent Defense Equalization				44,520		44,520
Juvenile Youth Village				410,877	13,222,579	13,633,456
Camino Nuevo Road Improvement Project		481,020				481,020
Juvenile Justice Center			83,728	78,478		162,206
<b>Total Justice System</b>	<b>1,103,614</b>	<b>481,020</b>	<b>20,604,706</b>	<b>3,868,265</b>	<b>13,222,579</b>	<b>39,280,184</b>
<b>Public Safety</b>						
Constable Pct 1				435,363		435,363
Constable Forfeiture Fund				28,878		28,878
Constable Pct 4				177,488		177,488
Constable Pct 3				71,231		71,231
Constable Pct 2				101,684		101,684
Sheriff				1,947,204		1,947,204
Sheriff's Substation			224,062	35,601		259,663
Criminal Justice Information System - Sheriff				139,536		139,536
Justice Center Security				19,307		19,307
Sheriff Forfeiture State and Federal Funds				736,782		736,782
District Attorney Forfeiture Fund				515,310		515,310
Live Scan Electronic Arrest				57,414		57,414
OJP LLEBG 98LBVX4098				67,300		67,300
OJP LLEBG 2000LBBX0978				136,104		136,104
Special Law Enforcement Unit				194,480		194,480
Local Law Enforcement Block				9,546		9,546
Laredo Fire Department Interlocal Agreement				447,716		447,716
Texas Vine				42,750		42,750
Texas Forest Brush Truck				108,000		108,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2009**

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>Public Safety (continued)</b>						
Operation Linebacker				198,346		198,346
JAG Operation Linebacker				524,104		524,104
CJD Operation Linebacker				34,094		34,094
Operation Stonegarden				44,390		44,390
Operation Border Star				45,026		45,026
State Homeland Security				185,457		185,457
Border Security Equipment & Tec				354,522		354,522
Performance Reward Program				520,923		520,923
Chemical Dependency Treatment Facility				21,712		21,712
Radio Tower Land Purchase	36,129			155,729		191,858
Planning & Physical Dept				67,396		67,396
Law Enforcement Administrative Building	223,817		1,416,556	106,780		1,747,153
911 Computerization Costs				694,295		694,295
County Morgue			1,048,773	86,276		1,135,050
<b>Total Public Safety</b>	<u>259,946</u>		<u>2,689,391</u>	<u>8,310,744</u>		<u>11,260,082</u>
<b>Corrections and Rehabilitation</b>						
Jail	908,380		11,424,309	745,690		13,078,379
Juvenile Probation				75,107		75,107
Juvenile Department				85,880		85,880
Adult Probation				53,536		53,536
CJAD Day Reporting Center				81,258		81,258
Restitution Center			31,309	256,618		287,927
Texas Juvenile Probation				95,045		95,045
Community Corrections				19,193		19,193
CRTC	289,674		611,326			901,000
Law Enforcement Project Jail Upgrade			1,823,793	50,700		1,874,493
Jail Renovation			360,524			360,524
Juvenile Justice Center	175,533					175,533
Juvenile Center Improvements			1,190,166			1,190,166
Juvenile Center Improvements			199,206	45,743		244,949
<b>Total Corrections and Rehabilitation</b>	<u>1,373,587</u>		<u>15,640,633</u>	<u>1,508,770</u>		<u>18,522,991</u>
<b>Health and Human Services</b>						
Extension Agent				41,387		41,387
Veterans Service Office				13,537		13,537
Veterans Museum	99,940				7,850	107,790
Webb County Health Department				42,861		42,861
Welfare Office Operations				91,006		91,006
Welfare U S D A				19,482		19,482
Welfare to Work				10,187		10,187
TWC Job Retention Program				3,683		3,683
HUD Neighborhood Initiatives				24,608		24,608
State Legalization Impact assistance				43,054		43,054
Emergency Management Systems				2,098		2,098
Agri/Ranching Service Center			1,565,748	5,417		1,571,165
Emergency Medical Service Local Project				69,250		69,250
Community Action Agency			2,131,836	2,848,814		4,980,650
El Aguila Rural Transportation				271,509		271,509
Headstart			372,834	542,207		915,041
Meals on Wheels				41,704		41,704
<b>Total Health and Human Services</b>	<u>99,940</u>		<u>4,070,418</u>	<u>4,070,804</u>	<u>7,850</u>	<u>8,249,011</u>

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2009**

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>Community and Economic Development</b>						
Oilton Bruni Mirando Civic Center				8,172		8,172
Economic Development				37,000		37,000
County Engineering Department				16,585		16,585
Mirando City Library			79,949	105,133		185,082
Park Maintenance General				224,034		224,034
Casa Blanca Golf Course Fully Depreciated Equip				168,455		168,455
Golf Course Improvements						
Club Office						
Basketball court, soccer field, & accessories			105,108			105,108
Rehabilitate existing picnic sites & improvements			172,707			172,707
Park Maintenance General			24,593			24,593
EDA Olympic Swimming Pool			541,629			541,629
Park Development PCT 4			19,084			19,084
Mirando and Oilton Parks			63,580			63,580
Mirando and Oilton Park Improvements			540,387			540,387
Lake Casa Blanca Boat Ramp			46,190			46,190
Lake Casa Blanca Improvements			2,013,958			2,013,958
Boy Scout Camp Imp			180,344			180,344
Lake Casa Blanca Swimming Pool			203,617			203,617
Las Blancas Subdivision Plat					6,000	6,000
Hotel Motel Occup Tax Fund				2,887		2,887
EDA Life Downs				13,065		13,065
LIFE Downs Admin. Building/Stage Canopy/Sale Barn			402,266			402,266
El Cenizo Computer Capaci				9,462		9,462
TDHCA Self Help Center	3,304			8,434		11,738
Colonia Self Help Center				36,100		36,100
Revenue Sharing			24,468			24,468
Mirando Community Center Expansion			104,823			104,823
Mirando City Community Center					121,166	121,166
Self Help Center			555,344	61,958		617,302
Self Help Community Park			978,577			978,577
Self Help Tool Library			157,470			157,470
Self Help Nutrition Center			57,895		116,090	173,985
Rio Bravo Community Park			549,197			549,197
Rio Bravo South Activity Center			517,288			517,288
El Cenizo Recreational Center			397,591			397,591
La Presa Community Center			680,864			680,864
Santa Teresita Community Center			541,269	20,946		562,215
North Side International Park					59,628	59,628
Villa Antigua	519,524		1,509,505			2,029,029
Villa Antigua's Historic Casa Ortiz	315,000		1,636,354			1,951,354
Texas A&M El Cenizo Community Center			254,855			254,855
Texas A&M Larga Vista Resource Center			315,245	160,000		475,245
A&M Larga Vista Resource Center				99,986		99,986
Rio Bravo Civic Center	10,000			87,111		97,111
Rio Bravo Comm Center TPWD # 51-00014			125,880		31,306	157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr			152,314			152,314
Quad City Community Center				163,631	6,279	169,910
Oilton Bruni Mirando CC			566,057	1,736		567,793
San Isidro Ruidoso Subdivision Parkway	500,795					500,795
Bruni Community Center			374,537			374,537
Buenos Aires Community Center				23,659	8,000	31,659

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**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2009**

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>Community and Economic Development (continued)</b>						
Larga Vista Library			157,861			157,861
Guadalupe & Lilia Martinez Health Center					80,976	80,976
Bruni Recreational Park					5,300	5,300
El Cenizo Library					3,500	3,500
Park Development Pct 2					29,102	29,102
Park Development Pct 3					353	353
Peñitas West Community Park			342,334			342,334
Azteca Community Center			15,439			15,439
La Ladrillera Neighborhood Facility			75,479			75,479
Girl Scouts Center			1,236,132			1,236,132
Fred and Anita Bruni Community Center			595,200	11,216		606,416
Noon Lions Park Improvements					45,712	45,712
Father McNaboe Splash Park					273,943	273,943
Farias Splash Park				26,950		26,950
Lafayette Splash Park				28,950		28,950
Father McNaboe Baseball Field Lights		41,000				41,000
Larga Vista Center			290,000			290,000
Larga Vista Expansion			162,129			162,129
Mainstage			319,517			319,517
Show Barn			134,342			134,342
Wash Barn			25,000			25,000
Holding Pens			134,342			134,342
Picnic Building 1			25,000			25,000
Picnic Building 2			25,000			25,000
Holding Barn			134,342			134,342
Sales Arena			133,174			133,174
Open Pavilion			199,539			199,539
Jockey Building 1			35,000			35,000
Jockey Building 2			35,000			35,000
Finance Office Building			30,000			30,000
Closed Pavilion			199,539			199,539
Horse Stall 1			57,416			57,416
Horse Stall 2			57,416			57,416
Horse Stall 3			57,416			57,416
Horse Stall 4			57,416			57,416
Horse Stall 5			57,416			57,416
Horse Stall 6			57,416			57,416
Horse Stall 7			57,416			57,416
Horse Track Bleacher-Grand Stand			300,000			300,000
Pavilion BBQ Cover			19,729			19,729
Carpenter Barn			38,337			38,337
Floyd Center I				50,000		50,000
Floyd Center II				50,000		50,000
Coordinator Office				113,752		113,752
Jesus Garcia I				60,000		60,000
Jesus Garcia II				54,000		54,000
Little Folks				184,638		184,638
Little Palominos				229,273		229,273
Magic Corner I				60,000		60,000
Magic Corner II				60,000		60,000
Roosevelt				61,000		61,000
Russell Terrace				61,000		61,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2009**

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>Community and Economic Development (continued)</b>						
Jorge De La Garza Center				61,000		61,000
Sierra Vista Center				281,843		281,843
Springfield Acres				61,000		61,000
Tatangelo I				64,000		64,000
Tatangelo II				61,000		61,000
Tatangelo III				67,000		67,000
Tatangelo IV				67,000		67,000
Villa Allegre I				55,000		55,000
Villa Allegre II				63,000		63,000
Villa Allegre III				63,772		63,772
Villa Allegre IV				55,000		55,000
Prada				116,300		116,300
<b>Total Community and Economic Development</b>	<b>1,348,623</b>	<b>41,000</b>	<b>18,957,291</b>	<b>3,315,048</b>	<b>787,355</b>	<b>24,449,316</b>
<b>Infrastructure and Environmental Services</b>						
<b>Facilities and Other Improvements</b>						
Fire Station				171,013		171,013
Budget & Records General				241,890		241,890
Road Maintenance General			793,236	3,894,497		4,687,733
El Aguila Rural Transportation				459,052		459,052
Community Development Project 714060 El Cen	700					700
Project 715105 El Pico Road	19,642					19,642
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 716235	25,000					25,000
Mirando City St Improvement Fy88				6,495		6,495
Larga Vista Resource Center				39,883		39,883
Larga Vista Water Extension	82,488			49,738		132,226
Rio Bravo Drainage Contract	6,375					6,375
Rio Bravo Capital Project	2,066			23,200		25,266
Road Highway Acquisition	30,764					30,764
Detention Center Waterline				217,826		217,826
St Imp & Rio Bravo Civic Cntr-Admin				999		999
Webb County Detention Center	250,000					250,000
On Site Composting				17,159		17,159
Standpipe water storage tank			142,785			142,785
Facilities/Waterlines			123,100			123,100
Outdoor lighting-baseball field			68,269			68,269
Fire Protection Facilities			55,811			55,811
Fire Protection Facilities			63,704			63,704
Vehicle & Heavy Equipment Maint-Old shop			59,800			59,800
Mirando Community Center			200,222			200,222
Oilton Elevated Tank		40,439				40,439
Planning				15,395		15,395
Road & Bridge		623,795		1,699,683		2,323,478
Road & Bridge Motor Pool			696,840			696,840
<b>Total Facilities and Other Improvements</b>	<b>488,035</b>	<b>664,235</b>	<b>2,203,767</b>	<b>6,854,829</b>		<b>10,210,865</b>

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**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2009**

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Water and Sewer Lines</b>						
Waterline Larga Vista Subdivision Contract 7031		164,386				164,386
Sewerline Larga Vista Subdivision Contract 7031		927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 70215		123,100				123,100
Sewer lines El Cenizo Contract 714060		567,306				567,306
Wastewater collection lines		1,349,592				1,349,592
Waterline Correctional Facility CCA		18,866				18,866
Modular Contract 717282		132,620				132,620
Sewerline Construction Systems Contract 717282		86,800				86,800
Waterline Detention Center		442,068				442,068
<b>Total Water and Sewer Lines</b>		<b>3,811,758</b>				<b>3,811,758</b>
<b>Infrastructure</b>						
Larga Vista Water Extension		181,604				181,604
Oilton Elevated Tank		436,062				436,062
Larga Vista Hwy 59 link to 359		170,506				170,506
St Imp & Rio Bravo Civic Center		31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 70708		105,741				105,741
TWDB Colonias Project County/City Interlocal		55,839				55,839
TWDB GO11900 CWTAP Wastewater		1,509,672				1,509,672
TWDB GO11800 EDAP Water		4,374,906				4,374,906
Street Improvement Mirando City		268,076				268,076
Street Improvement Mirando City-Contract 7083		168,835				168,835
Street Improvement Mirando City-Contract 70034		189,817				189,817
Espejo Molina Road Widening-Contract 701941		295,574				295,574
Street Paving-Contract 702691		141,025				141,025
Los Corralitos Water Improvement		18,790				18,790
Espejo Molina-Contract 702691		147,897				147,897
EDA Matching For Extension County/City Interl		281,748				281,748
Extension of McPherson Road County/City Interl		612,497				612,497
Inner Loop Capital Project County/City Interlocal						
Community Siren Oilton-Contract 703939		21,108				21,108
Peñitas West Septic Tank		19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract 7		154,985				154,985
Extension of Del Mar Blvd. County/City Interloc		200,736				200,736
Street Paving Larga Vista-Contract 703155		552,564				552,564
Subdivision-Contract 703155		181,989				181,989
Drainage-Contract 703110		296,178				296,178
Mangana-Hein Road Contract 714899		624,856				624,856
Street Paving El Pico Road Contract 715105		288,325				288,325
Wormser Road Project County/City Interlocal		104,436				104,436
Street improvements; upgrade base and caliche						
Tanquesitos I & II; Los Altos Contract 716941		440,000				440,000
Caliche Road Correctional Facility CCA		35,259				35,259
Upgrade Soil Roads Peñitas West Contract 71783		331,402				331,402
Storm Drainage Penitas West Contract 717831		269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282		152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282		33,337				33,337
Self Help Ctr Drainage Improvements-Contract 7		96,999				96,999
Bruni/Mirando Paving		28,139				28,139

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**Webb County, Texas**  
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	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Infrastructure (continued)</b>						
Storm Drainage		5,460				5,460
3 Webb County Community Centers		21,000				21,000
ROW Acq-Centenarios, Arcos, Fresnos, Nopalito		73,585				73,585
Street Easement Acquisition-Contract 721105	520,000					520,000
Rio Bravo Wastewater Treatment Plant		5,379,741				5,379,741
Rio Bravo Waterline Replacement		1,162,558				1,162,558
Rio Bravo Waterline Replacement Repair Erosion Damage		1,067,508				1,067,508
Rio Bravo Water Treatment Plant		9,631,078				9,631,078
El Cenizo Wastewater Collection System		29,469				29,469
Rio Grande Intake Pump Station & Reservoir Improvements		534,643				534,643
Tanquesitos Sewer Facilities		510,000				510,000
TXDOT Rio Bravo Drainage & Paving		3,175,837				3,175,837
TXDot El Cenizo Paving & Drainage		2,302,908				2,302,908
BCAP Bruni, Mirando; Oilton 3BCF5014 Draina						
TXDot Mirando Paving & Drainage		361,787				361,787
TXDot Corralitos Paving & Drainage		4,980				4,980
TXDot Bruni Paving & Drainage		670,747				670,747
Carrizo-Wilcox Test Drilling & Pilot Well Program		1,020,331				1,020,331
ROW Acquisition	844,795					844,795
Road Improvements		612,952				612,952
Los Corralitos Water Improvements #720889		384,986				384,986
FM 1472/FM 3338 EDAP Contract # 721105	7,952					7,952
<b>Total Infrastructure</b>	<b>1,372,747</b>	<b>39,772,100</b>				<b>41,144,847</b>
<b>Infrastructure in Progress</b>						
Sewerline w/manholes-Contract 720155		78,200				78,200
Puente de la Unidad International Bridge		3,486,115				3,486,115
Water Main (12 in.) between Rio Bravo & El Cer		6,830				6,830
Rio Bravo Waterline Replacement Phase II		1,576,257				1,576,257
Rio Bravo and El Cenizo 12in Water Main		30,735				30,735
Old Water Plant Demolition No. 11		70,399				70,399
Water Wells Bruni, Mirando, Oilton, & Sta. Tere		140,034				140,034
La Presa Colonia Project		114,538				114,538
Radio Tower Construction at La Presa Subdivision		1,300				1,300
TCDP 722205 Tanquesitos Sewer		9,978				9,978
BCAP D-5 Acres M2400009		100,629				100,629
BCAP Ranchitos 359		35,204				35,204
BCAP Los Altos Paving & Storm Drainage		122,720				122,720
Old Milwaukee Paving & Storm Drainage		111,886				111,886
BCAP Peñitas Project		366,261				366,261
BCAP Tanquecitos 1&2		188,961				188,961
BCAP San Carlos 1 & 2		272,431				272,431
TXDot Peñitas West Paving & Drainage Improvement		102,045				102,045
EDA08-88-04040 Rail Bypass		294,000				294,000
RailRoad Bridge #1		673,431				673,431
Lake Casa Blanca Dam Repair		276,457				276,457
Espejo Molina Road		57,903				57,903
Del Mar Boulevard/San Ignacio Road						
Mangana Hein Road						
Jennings Road		102,920				102,920
Thiesel Road		36,634				36,634

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**Webb County, Texas**  
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	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Infrastructure in Progress (continued)</b>						
El Pico Road						
Lincoln-Nicholson Road						
Botines & Well Lane Road						
ORCA Vela Tract Water & Sewer Service		336,782				336,782
Tanquesitos/Sewer Facilities		67,965				67,965
Cuatro Vientos Road Project		258,898				258,898
Mirando Paving Project-Storm Water Drainage		51,961				51,961
ROW Acquisition						
Bruni Paving Design Project		47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek		56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek		5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35		4,247				4,247
Wright Road: Tejones Creek		10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359		5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N		4,247				4,247
Road & Bridge Improvement		46,660				46,660
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk		17,736				17,736
<b>Total Infrastructure in Progress</b>		<b>9,195,028</b>				<b>9,195,028</b>
<b>Bridges</b>						
Jennings Road: Culvert at Agua Azul Creek		154,969				154,969
Jennings Road: Culvert at Barrocito Creek		98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Cree		70,004				70,004
Mangana Hein Rd: Culvert at Br of Becerra Cree		70,137				70,137
Mines Road: Culvert at Branch of Espada Creek		106,641				106,641
Mines Road: Culvert at Branch of Espada Creek		76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek		122,808				122,808
Mangana Hein Rd: Culvert at Dolores Creek		327,969				327,969
Mangana Hein Rd: Culvert at Draw		80,156				80,156
Mines Road: Culvert at Pinto Creek		130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek		13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek		9,298				9,298
Mines Rd: Steel Girder at Chupadora Creek		9,909				9,909
Lincoln Road: Steel Girder at Salado Creek		15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek		10,544				10,544
Espejo-Gates Rd.: Steel Girder at Velenzuela Cre		7,032				7,032
Espejo-Gates Rd.: Steel Girder at Velenzuela Crk		5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul C		16,934				16,934
Callaghan Road: Timber Stringer at Becerra Cree		12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores (		7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo		53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa I		7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa I		10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Venac		13,117				13,117
Callaghan Rd.: Timber Stringer at Br of Carrizito		11,595				11,595
Callaghan Rd.: Timber Stringer at Br of Carrizito		9,783				9,783
Callaghan Rd.: Timber Stringer at Br of Carrizito		18,446				18,446
Callaghan Rd.: Timber Stringer at Br of Carrizito		9,077				9,077
Callaghan Rd.: Timber Stringer at Br of Carrizito		11,693				11,693

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**Webb County, Texas**  
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	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Bridges (continued)</b>						
Callaghan Rd.: Timber Stringer at Br of Carrizito		144,223				144,223
Callaghan Rd.: Timber Stringer at Br of Carrizito		12,603				12,603
Mines Rd.: Timber Stringer at Br of Espada Cree		26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Cree		13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo C		17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Creel		53,084				53,084
Lincoln Rd.: Timber Stringer at Br of Salado Cre		12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juanito Crk		12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejone		14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado C		8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Cre		8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Cree		18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek		142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Cre		32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Rel		7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek		19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek		18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanco		8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek		100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones C		9,505				9,505
Wright Road: Timber Stringer at Tejones Creek		12,885				12,885
<b>Total Bridges</b>		<b>2,186,762</b>				<b>2,186,762</b>
<b>Paved Roads</b>						
Espejo-Molina Road		1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road		12,433				12,433
Mangana-Hein Road		1,696,436				1,696,436
Golf/Entrance						
Jennings		1,944,389				1,944,389
Community - Augilares		72,552				72,552
Community - Oilton City		480,145				480,145
Community - Mirando City		406,290				406,290
Community - Bruni		493,353				493,353
Penitas West Drive		502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk		683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk		490,956				490,956
Colonias, Network 6 - Botines		254,785				254,785
Road Upgrade		872,179				872,179
<b>Total Paved Roads</b>		<b>8,920,085</b>				<b>8,920,085</b>
<b>Caliche Roads</b>						
Mangana-Hein Road		618,131				618,131
Wormser Road		670,515				670,515
Jennings		544,794				544,794
Jordan Road		104,768				104,768
J. C. Perez Road		1,833,440				1,833,440
Lincoln-Nicholson road		83,814				83,814
Magnolia		240,966				240,966
Mills-Bennet		52,384				52,384
Moreno		115,245				115,245
Pescadito		209,536				209,536

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2009**

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Caliche Roads (continued)</b>						
Pintas Adami S		220,013				220,013
Rubio Road		324,781				324,781
San Pablo		429,549				429,549
Santo Nino		251,443				251,443
Superior		1,278,170				1,278,170
Vaquillas		1,948,685				1,948,685
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.		188,582				188,582
Colonias, Network 2- Pueblo Nuevo		73,338				73,338
Colonias, Network 5 - D-5 Acres		62,861				62,861
Community - Augilares		83,814				83,814
Community - Oilton City		115,245				115,245
Community - Mirando City		261,920				261,920
Webb		52,384				52,384
Alamo Road		1,980,115				1,980,115
Callaghan Road		880,051				880,051
Chapote-Mesas		3,101,133				3,101,133
Eagle Pass		1,435,322				1,435,322
Espejo-Gates		1,037,203				1,037,203
Galvan		1,121,018				1,121,018
Jefferies		1,037,203				1,037,203
Las Tiendas		157,152				157,152
Penitas West Drive		52,384				52,384
Phelps		209,536				209,536
San Juan		31,430				31,430
Webb		565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk		345,734				345,734
Colonias, Network 6 - Botines		94,291				94,291
Road Upgrade		969,354				969,354
<b>Total Caliche Roads</b>		<b>26,462,458</b>				<b>26,462,458</b>
<b>Dirt Roads</b>						
Pintas Adami S		18,334				18,334
Community - Oilton City		7,858				7,858
Community - Bruni		31,430				31,430
Webb		10,477				10,477
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Raices Road		172,867				172,867
San Juan		62,861				62,861
Webb		57,622				57,622
Zamora		78,576				78,576
<b>Total Dirt Roads</b>		<b>984,819</b>				<b>984,819</b>

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2009**

	<u>Land</u>	<u>Infrastructure and Infrastructure In Progress</u>	<u>Buildings</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Construction In Progress</u>	<u>Total</u>
<b>Infrastructure and Environmental Services (continued)</b>						
<b>Dam</b>						
Lake Casa Blanca Dam		2,523,069				2,523,069
<b>Total Dams</b>		2,523,069				2,523,069
<b>Cattle Guards</b>						
31 County Roads		71,968				71,968
<b>Total Cattle Guards</b>		71,968				71,968
<b>Culverts</b>						
34 County Roads		33,410				33,410
<b>Total Culverts</b>		33,410				33,410
<b>Total Infrastructure and Environmental Services</b>	1,860,782	94,625,691	2,203,767	6,854,829		105,545,068
<b>Total Governmental Funds Capital Assets</b>	<u>8,646,778</u>	<u>95,147,711</u>	<u>84,313,199</u>	<u>34,820,737</u>	<u>14,783,629</u>	<u>237,712,054</u>

(concluded)



**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>General Government</b>					
Radio Communications	25,797				25,797
Commissioners Court	227,338				227,338
County Judge	96,037				96,037
Risk Management	125,415				125,415
Elections Administrator	198,115				198,115
County Treasurer	25,029				25,029
County Auditor	195,694				195,694
Management Information System	788,768	146,792			935,560
Public Information Officer	478				478
Purchasing	151,191		18,850		132,341
Tax Assessor Collector	699,604				699,604
Tax Office Renovation	313,808	12,307			326,115
Vehicle & Heavy Equipment Maintenance	6,244				6,244
General Operations	220,014				220,014
Building Maintenance	249,214				249,214
Central Appraisal	10,184				10,184
Tex-Mex Purchase	1,437,073				1,437,073
3-1-1 Call Center	42,959				42,959
Webb County Courthouse	755,524				755,524
Webb County Courthouse Renovation	4,331,180				4,331,180
Webb County Courthouse Mold Remediation	62,694	307,428			370,122
Administration Building	15,357,922				15,357,922
Computerization Master Plan	2,209,368				2,209,368
AS400 Purchase	285,274				285,274
Courthouse Annex	159,687				159,687
Available School Fund	261,500				261,500
R & B Office, Training Rm, Gas St	158,063				158,063
R & B Garage, Car Office, Welding Shop	190,953				190,953
R & B Rep. Station/Tower, Fence	43,898				43,898
County Engineering	90,784				90,784
County Clerks	37,790				37,790
Records Management Facility	714,591				714,591
Texas Parks and Wildlife Office Building	33,753	414,388			448,141
Chiller Plant Project	37,397				37,397
<b>Total General Government</b>	<b>29,543,339</b>	<b>880,915</b>	<b>18,850</b>		<b>30,405,404</b>
<b>Justice System</b>					
County Attorney	184,590				184,590
County Clerk	161,791				161,791
District Clerk	171,527				171,527
District Clerk Central Jury Room	156,792				156,792
District Attorney	93,106				93,106
District Attorney Equitable Sharing	17,425				17,425
49th District Court	402,349				402,349
111th District Court	150,038	5,636			155,674
341st District court	183,700				183,700
406th District Court	78,253				78,253
Personal Bond Coordinator	617				617
County Court at Law #1	58,683				58,683
County Court at Law #2	42,517				42,517
Justice of the Peace Pct 1 Pl 1	29,446				29,446

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Justice System (continued)</b>					
Justice of the Peace Pct 1 Pl 2	34,483				34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2	1,078,996				1,078,996
Justice of the Peace Pct 2 Pl 1	129,383				129,383
Justice of the Peace Pct 3	49,770				49,770
Justice of the Peace Pct 4	498,493				498,493
Regional Crime Lab	58,549				58,549
Public Defender's Office	76,651				76,651
Law Library	15,459				15,459
Personal Bond Office	1,012				1,012
Bail Bond Board	1,750				1,750
District Attorney Hot Checks	3,933				3,933
District Attorney Forfeiture Fund	176,076				176,076
CJD Domestic Violence Counsel	8,242				8,242
OJP Shooting Range	49,361				49,361
Women's Legal Advocate	2,391				2,391
Alternative Education Program	366,556				366,556
Drug Impact Court	17,196				17,196
Drug Impact Court Reserve Fund	28,460				28,460
Records Management & Preservation Fund	22,180				22,180
County Clerk Rec Management & Preservation	6,869				6,869
Delinquent Task Force	120				120
Webb County Justice Center	19,967,989				19,967,989
Webb County Justice Center 5th Floor Remodeling	530,180	14,284			544,464
Judicial General	77,600				77,600
Pretrial	6,530				6,530
Indigent Defense Equalization	44,520				44,520
Juvenile Youth Village	12,122,188	1,511,268			13,633,456
Camino Nuevo Road Improvement Project		481,020			481,020
Juvenile Justice Center	162,206				162,206
<b>Total Justice System</b>	<b>37,267,975</b>	<b>2,012,209</b>			<b>39,280,184</b>
<b>Public Safety</b>					
Constable Pct 1	435,363				435,363
Constable Forfeiture Fund	28,878				28,878
Constable Pct 4	177,488				177,488
Constable Pct 3	71,231				71,231
Constable Pct 2	101,684				101,684
Sheriff	1,947,204				1,947,204
Sheriff's Substation	259,663				259,663
Criminal Justice Information System - Sheriff	139,536				139,536
Justice Center Security	19,307				19,307
Sheriff Forfeiture State and Federal Funds	670,908	65,874			736,782
District Attorney Forfeiture Fund	515,310				515,310
Live Scan Electronic Arrest	57,414				57,414
OJP LLEBG 98LBVX4098	67,300				67,300
OJP LLEBG 2000LBBX0978	136,104				136,104
Special Law Enforcement Unit	194,480				194,480
Local Law Enforcement Block	9,546				9,546
Laredo Fire Department Interlocal Agreement	447,716				447,716
Texas Vine	42,750				42,750
Texas Forest Brush Truck	108,000				108,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Public Safety (continued)</b>					
Operation Linebacker	69,846	128,500			198,346
JAG Operation Linebacker	524,104				524,104
CJD Operation Linebacker	34,094				34,094
Operation Stonegarden		44,390			44,390
Operation Border Star		45,026			45,026
State Homeland Security	185,457				185,457
Border Security Equipment & Tec		354,522			354,522
Performance Reward Program	520,923				520,923
Chemical Dependency Treatment Facility	21,712				21,712
Radio Tower Land Purchase	191,858				191,858
Planning & Physical Dept	21,975	45,421			67,396
Law Enforcement Administrative Building	1,747,153				1,747,153
911 Computerization Costs	694,295				694,295
County Morgue	1,135,050				1,135,050
<b>Total Public Safety</b>	<b>10,576,349</b>	<b>683,733</b>			<b>11,260,081</b>
<b>Corrections and Rehabilitation</b>					
Jail	13,078,379				13,078,379
Juvenile Probation	75,107				75,107
Juvenile Department	85,880				85,880
Adult Probation	53,536				53,536
CJAD Day Reporting Center	81,258				81,258
Restitution Center	287,927				287,927
Texas Juvenile Probation	95,045				95,045
Community Corrections	19,193				19,193
CRTC	901,000				901,000
Law Enforcement Project Jail Upgrade	1,874,493				1,874,493
Jail Renovation	360,524				360,524
Juvenile Justice Center	175,533				175,533
Juvenile Center Improvements	1,190,166				1,190,166
Juvenile Center Improvements	244,949				244,949
<b>Total Corrections and Rehabilitation</b>	<b>18,522,991</b>				<b>18,522,991</b>
<b>Health and Human Services</b>					
Extension Agent	41,387				41,387
Veterans Service Office	13,537				13,537
Veterans Museum	107,790				107,790
Webb County Health Department	42,861				42,861
Welfare Office Operations	91,006				91,006
Welfare U S D A	19,482				19,482
Welfare to Work	10,187				10,187
TWC Job Retention Program	3,683				3,683
HUD Neighborhood Initiatives	24,608				24,608
State Legalization Impact assistance	43,054				43,054
Emergency Management Systems	2,098				2,098
Agri/Ranching Service Center	1,571,165				1,571,165
Emergency Medical Service Local Project	69,250				69,250
Community Action Agency	4,980,650				4,980,650
El Aguila Rural Transportation	271,509				271,509
Headstart	812,638	102,403			915,041
Meals on Wheels	41,704				41,704
<b>Total Health and Human Services</b>	<b>8,146,609</b>	<b>102,403</b>			<b>8,249,011</b>

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Community and Economic Development</b>					
Oilton Bruni Mirando Civic Center	8,172				8,172
Economic Development	37,000				37,000
County Engineering Department	16,585				16,585
Mirando City Library	185,082				185,082
Park Maintenance General	224,034				224,034
Casa Blanca Golf Course Fully Depreciated Equipm	833,631			(665,176)	168,455
Golf Course Improvements	237,985			(237,985)	
Club Office	58,136			(58,136)	
Basketball court, soccer field, & accessories	105,108				105,108
Rehabilitate existing picnic sites & improvements	172,707				172,707
Park Maintenance General	24,593				24,593
EDA Olympic Swimming Pool	541,629				541,629
Park Development PCT 4	19,084				19,084
Mirando and Oilton Parks	63,580				63,580
Mirando and Oilton Park Improvements	540,387				540,387
Lake Casa Blanca Boat Ramp	46,190				46,190
Lake Casa Blanca Improvements	2,013,958				2,013,958
Boy Scout Camp Imp	180,344				180,344
Lake Casa Blanca Swimming Pool	203,617				203,617
Las Blancas Subdivision Plat	6,000				6,000
Hotel Motel Occup Tax Fund	2,887				2,887
EDA Life Downs	13,065				13,065
LIFE Downs Admin. Building/Stage Canopy/Sale B	402,266				402,266
El Cenizo Computer Capaci	9,462				9,462
TDHCA Self Help Center	11,738				11,738
Colonia Self Help Center	36,100				36,100
Revenue Sharing	24,468				24,468
Mirando Community Center Expansion	104,823				104,823
Mirando City Community Center		121,166			121,166
Self Help Center	617,302				617,302
Self Help Community Park	978,577				978,577
Self Help Tool Library	157,470				157,470
Self Help Nutrition Center	173,985				173,985
Rio Bravo Community Park	549,197				549,197
Rio Bravo South Activity Center	517,288				517,288
El Cenizo Recreational Center	397,591				397,591
La Presa Community Center	680,864				680,864
Santa Teresita Community Center	562,215				562,215
North Side International Park	20,400	39,228			59,628
Villa Antigua	2,029,029				2,029,029
Villa Antigua's Historic Casa Ortiz	1,951,354				1,951,354
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245
A&M Larga Vista Resource Center	99,986				99,986
Rio Bravo Civic Center	97,111				97,111
Rio Bravo Comm Center TPWD # 51-00014	157,186				157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr	152,314				152,314
Quad City Community Center	169,910				169,910
Oilton Bruni Mirando CC	567,793				567,793
San Isidro Ruidoso Subdivision Parkway	500,795				500,795
Bruni Community Center	374,537				374,537
Buenos Aires Community Center	8,000	23,659			31,659

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Community and Economic Development (continued)</b>					
Larga Vista Library	157,861				157,861
Guadalupe & Lilia Martinez Health Center		80,976			80,976
Bruni Recreational Park	2,300	3,000			5,300
El Cenizo Library	3,500				3,500
Park Development Pct 2	29,102				29,102
Park Development Pct 3	353				353
Peñitas West Community Park	342,334				342,334
Azteca Community Center	15,439				15,439
La Ladrillera Neighborhood Facility	75,479				75,479
Girl Scouts Center	1,224,312	11,820			1,236,132
Fred and Anita Bruni Community Center	595,200	11,216			606,416
Noon Lions Park Improvements	45,712				45,712
Father McNaboe Splash Park	244,573	29,370			273,943
Farias Splash Park	26,950				26,950
Lafayette Splash Park	28,950				28,950
Father McNaboe Baseball Field Lights	41,000				41,000
Larga Vista Center	290,000				290,000
Larga Vista Expansion	162,129				162,129
Mainstage	319,517				319,517
Show Barn	134,342				134,342
Wash Barn	25,000				25,000
Holding Pens	134,342				134,342
Picnic Building 1	25,000				25,000
Picnic Building 2	25,000				25,000
Holding Barn	134,342				134,342
Sales Arena	133,174				133,174
Open Pavilion	199,539				199,539
Jockey Building 1	35,000				35,000
Jockey Building 2	35,000				35,000
Finance Office Building	30,000				30,000
Closed Pavilion	199,539				199,539
Horse Stall 1	57,416				57,416
Horse Stall 2	57,416				57,416
Horse Stall 3	57,416				57,416
Horse Stall 4	57,416				57,416
Horse Stall 5	57,416				57,416
Horse Stall 6	57,416				57,416
Horse Stall 7	57,416				57,416
Horse Track Bleacher-Grand Stand	300,000				300,000
Pavilion BBQ Cover	19,729				19,729
Carpenter Barn	38,337				38,337
Floyd Center I	50,000				50,000
Floyd Center II	50,000				50,000
Coordinator Office	113,752				113,752
Jesus Garcia I	60,000				60,000
Jesus Garcia II	54,000				54,000
Little Folks	184,638				184,638
Little Palominos	229,273				229,273
Magic Corner I	60,000				60,000
Magic Corner II	60,000				60,000
Roosevelt	61,000				61,000
Russell Terrace	61,000				61,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Community and Economic Development (continued)</b>					
Jorge De La Garza Center	61,000				61,000
Sierra Vista Center	281,843				281,843
Springfield Acres	61,000				61,000
Tatangelo I	64,000				64,000
Tatangelo II	61,000				61,000
Tatangelo III	67,000				67,000
Tatangelo IV	67,000				67,000
Villa Alegre I	55,000				55,000
Villa Alegre II	63,000				63,000
Villa Alegre III	63,772				63,772
Villa Alegre IV	55,000				55,000
Prada	116,300				116,300
<b>Total Community and Economic Development</b>	<b>25,090,179</b>	<b>320,435</b>		<b>(961,297)</b>	<b>24,449,316</b>
<b>Infrastructure and Environmental Services</b>					
<b>Facilities and Other Improvements</b>					
Fire Station	171,013				171,013
Budget & Records General	241,890				241,890
Road Maintenance General	4,666,234	21,499			4,687,733
El Aguila Rural Transportation	157,690	301,362			459,052
Community Development Project 714060 El Cenizo	700				700
Project 715105 El Pico Road	19,642				19,642
Community Development Project 703155	71,000				71,000
Community Development Project 703939	18,000				18,000
Community Development Project 716235	25,000				25,000
Mirando City St Improvement Fy88	6,495				6,495
Larga Vista Resource Center	39,883				39,883
Larga Vista Water Extension	132,226				132,226
Rio Bravo Drainage Contract	6,375				6,375
Rio Bravo Capital Project	25,266				25,266
Road Highway Acquisition	30,764				30,764
Detention Center Waterline	217,826				217,826
St Imp & Rio Bravo Civic Cntr-Admin	999				999
Webb County Detention Center	250,000				250,000
On Site Composting	17,159				17,159
Standpipe water storage tank	142,785				142,785
Facilities/Waterlines	123,100				123,100
Outdoor lighting-baseball field	68,269				68,269
Fire Protection Facilities	55,811				55,811
Fire Protection Facilities	63,704				63,704
Vehicle & Heavy Equipment Maint-Old shop	59,800				59,800
Mirando Community Center	200,222				200,222
Oilton Elevated Tank	40,440				40,440
Planning	15,395				15,395
Road & Bridge	2,334,127		10,649		2,323,478
Road & Bridge Motor Pool	696,840				696,840
<b>Total Facilities and Other Improvements</b>	<b>9,898,654</b>	<b>322,860</b>	<b>10,649</b>		<b>10,210,865</b>

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Infrastructure and Environmental Services</b>					
<b>Water and Sewer Lines</b>					
Waterline Larga Vista Subdivision Contract 703155	164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155	927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135	123,100				123,100
Sewer lines El Cenizo Contract 714060	567,306				567,306
Wastewater collection lines	1,349,592				1,349,592
Waterline Correctional Facility CCA	18,866				18,866
Modular Contract 717282	132,620				132,620
Sewerline Construction Systems Contract 717282	86,800				86,800
Waterline Detention Center	442,068				442,068
<b>Total Water and Sewer Lines</b>	<b>3,811,758</b>				<b>3,811,758</b>
<b>Infrastructure</b>					
Larga Vista Water Extension	181,604				181,604
Oilton Elevated Tank	436,062				436,062
Larga Vista Hwy 59 link to 359	170,506				170,506
St Imp & Rio Bravo Civic Center	31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081	105,741				105,741
TWDB Colonias Project County/City Interlocal	55,839				55,839
TWDB GO11900 CWTAP Wastewater	1,509,672				1,509,672
TWDB GO11800 EDAP Water	4,374,906				4,374,906
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 708319	168,835				168,835
Street Improvement Mirando City-Contract 700399	189,817				189,817
Espejo Molina Road Widening-Contract 701941	295,574				295,574
Street Paving-Contract 702691	141,025				141,025
Los Corralitos Water Improvement	18,790				18,790
Espejo Molina-Contract 702691	147,897				147,897
EDA Matching For Extension County/City Interloca	281,748				281,748
Extension of McPherson Road County/City Interloca	612,497				612,497
Inner Loop Capital Project County/City Interlocal	765,896			(765,896)	
Community Siren Oilton-Contract 703939	21,108				21,108
Peñitas West Septic Tank	19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract 702	154,985				154,985
Extension of Del Mar Blvd. County/City Interlocal	200,736				200,736
Street Paving Larga Vista-Contract 703155	552,564				552,564
Subdivision-Contract 703155	181,989				181,989
Drainage-Contract 703110	296,178				296,178
Mangana-Hein Road Contract 714899	624,856				624,856
Street Paving El Pico Road Contract 715105	288,325				288,325
Wormser Road Project County/City Interlocal	104,436				104,436
Street improvements; upgrade base and caliche					
Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Caliche Road Correctional Facility CCA	35,259				35,259
Upgrade Soil Roads Peñitas West Contract 717831	331,402				331,402
Storm Drainage Penitas West Contract 717831	269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282	152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282	33,337				33,337
Self Help Ctr Drainage Improvements-Contract 7181	96,999				96,999
Bruni/Mirando Paving	28,139				28,139

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Infrastructure and Environmental Services</b>					
<b>Infrastructure (continued)</b>					
Storm Drainage	5,460				5,460
3 Webb County Community Centers	21,000				21,000
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, &	73,585				73,585
Street Easement Acquisition-Contract 721105	520,000				520,000
Rio Bravo Wastewater Treatment Plant	5,376,902	2,839			5,379,741
Rio Bravo Waterline Replacement	1,162,558				1,162,558
Rio Bravo Waterline Replacement Repair Erosion D	1,067,508				1,067,508
Rio Bravo Water Treatment Plant	9,627,078	4,000			9,631,078
El Cenizo Wastewater Collection System	29,469				29,469
Rio Grande Intake Pump Station & Reservoir Improv	405,265	129,379			534,643
Tanquesitos Sewer Facilities	510,000				510,000
TXDOT Rio Bravo Drainage & Paving	3,175,837				3,175,837
TXDot El Cenizo Paving & Drainage	2,302,908				2,302,908
BCAP Bruni, Mirando; Oilton 3BCF5014 Drainage	706,493			(706,493)	
TXDot Mirando Paving & Drainage	33,330			328,457	361,787
TXDot Corralitos Paving & Drainage	4,980				4,980
TXDot Bruni Paving & Drainage	112,956	179,756		378,035	670,747
Carrizo-Wilcox Test Drilling & Pilot Well Program	1,020,331				1,020,331
ROW Acquisition	275,550	26,783		542,462	844,795
Road Improvements				612,952	612,952
Los Corralitos Water Improvements #720889	384,986				384,986
FM 1472/FM 3338 EDAP Contract # 721105	7,952				7,952
<b>Total Infrastructure</b>	<b>40,412,573</b>	<b>342,756</b>		<b>389,518</b>	<b>41,144,847</b>
<b>Infrastructure in Progress</b>					
Sewerline w/manholes-Contract 720155	78,200				78,200
Puente de la Unidad International Bridge	3,486,115				3,486,115
Water Main (12 in.) between Rio Bravo & El Cenizo		6,830			6,830
Rio Bravo Waterline Replacement Phase II	111,537	1,464,720			1,576,257
Rio Bravo and El Cenizo 12in Water Main	30,735				30,735
Old Water Plant Demolition No. 11		70,399			70,399
Water Wells Bruni, Mirando, Oilton, & Sta. Teresita		140,034			140,034
La Presa Colonia Project	114,538				114,538
Radio Tower Construction at La Presa Subdivision		1,300			1,300
TCDP 722205 Tanquesitos Sewer	9,978				9,978
BCAP D-5 Acres M2400009	23,816	76,812			100,629
BCAP Ranchitos 359	29,081	6,123			35,204
BCAP Los Altos Paving & Storm Drainage	74,354	48,365			122,720
Old Milwaukee Paving & Storm Drainage	84,035	27,850			111,886
BCAP Peñitas Project	362,301	3,960			366,261
BCAP Tanquecitos 1&2	198,420	-9,459			188,961
BCAP San Carlos 1 & 2	272,431				272,431
TXDot Peñitas West Paving & Drainage Improve	102,045				102,045
EDA08-88-04040 Rail Bypass	294,000				294,000
RailRoad Bridge #1	673,431				673,431
Lake Casa Blanca Dam Repair	270,346	6,111			276,457
Espejo Molina Road	57,903				57,903
Del Mar Boulevard/San Ignacio Road	164,159			(164,159)	
Mangana Hein Road	170,837			(170,837)	
Jennings Road	69,114	33,806			102,920
Thiesel Road	36,634				36,634

(continued)



**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Infrastructure and Environmental Services</b>					
<b>Infrastructure in Progress (continued)</b>					
El Pico Road	9,966			(9,966)	
Lincoln-Nicholson Road	12,730			(12,730)	
Botines & Well Lane Road	52,713			(52,713)	
ORCA Vela Tract Water & Sewer Service	134,135	202,648			336,782
Tanquesitos/Sewer Facilities	67,965				67,965
Cuatro Vientos Road Project	258,898				258,898
Mirando Paving Project-Storm Water Drainage	51,961				51,961
ROW Acquisition	542,462			(542,462)	
Bruni Paving Design Project	47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek	56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creel	5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35	12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 3	12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35	4,247				4,247
Wright Road: Tejones Creek	10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359	5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N	4,247				4,247
Road & Bridge Improvement	249,207			(202,547)	46,660
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk	17,736				17,736
<b>Total Infrastructure in Progress</b>	<b>8,270,943</b>	<b>2,079,499</b>		<b>(1,155,414)</b>	<b>9,195,028</b>
<b>Bridges</b>					
Jennings Road: Culvert at Agua Azul Creek	154,969				154,969
Jennings Road: Culvert at Barrocito Creek	98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Creek	70,004				70,004
Mangana Hein Rd: Culvert at Br of Becerra Creek	70,137				70,137
Mines Road: Culvert at Branch of Espada Creek	106,641				106,641
Mines Road: Culvert at Branch of Espada Creek	76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek	122,808				122,808
Mangana Hein Rd: Culvert at Dolores Creek	327,969				327,969
Mangana Hein Rd: Culvert at Draw	80,156				80,156
Mines Road: Culvert at Pinto Creek	130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek	13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek	9,298				9,298
Mines Rd: Steel Girder at Chupadora Creek	9,909				9,909
Lincoln Road: Steel Girder at Salado Creek	15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek	10,544				10,544
Espejo-Gates Rd.: Steel Girder at Velenzuela Creek	7,032				7,032
Espejo-Gates Rd.: Steel Girder at Velenzuela Crk Rd	5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul Cree	16,934				16,934
Callaghan Road: Timber Stringer at Becerra Creek	12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores Cre	7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo Cr	53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa Isat	7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa Isat	10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Venado C	13,117				13,117
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	11,595				11,595
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	9,783				9,783
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	18,446				18,446
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	9,077				9,077
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	11,693				11,693

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Infrastructure and Environmental Services</b>					
<b>Bridges (continued)</b>					
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	144,223				144,223
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	12,603				12,603
Mines Rd.: Timber Stringer at Br of Espada Creek	26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Creek	13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo Crk	17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Creek	53,084				53,084
Lincoln Rd.: Timber Stringer at Br of Salado Creek	12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juan	12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejones C	14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado Crk	8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Creek	8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Creek	18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek	142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Creek	32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Relief	7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek	19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek	18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanco A	8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek	100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones Cree	9,505				9,505
Wright Road: Timber Stringer at Tejones Creek	12,885				12,885
<b>Total Bridges</b>	<b>2,186,762</b>				<b>2,186,762</b>
<b>Paved Roads</b>					
Espejo-Molina Road	1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road	12,433				12,433
Mangana-Hein Road	1,696,436				1,696,436
Golf/Entrance	261,187			(261,187)	
Jennings	1,944,389				1,944,389
Community - Augilares	72,552				72,552
Community - Oilton City	480,145				480,145
Community - Mirando City	406,290				406,290
Community - Bruni	493,353				493,353
Penitas West Drive	502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk	683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk	490,956				490,956
Colonias, Network 6 - Botines	254,785				254,785
Road Upgrade	872,179				872,179
<b>Total Paved Roads</b>	<b>9,181,272</b>			<b>-261,187</b>	<b>8,920,085</b>
<b>Caliche Roads</b>					
Mangana-Hein Road	618,131				618,131
Wormser Road	670,515				670,515
Jennings	544,794				544,794
Jordan Road	104,768				104,768
J. C. Perez Road	1,833,440				1,833,440
Lincoln-Nicholson road	83,814				83,814
Magnolia	240,966				240,966
Mills-Bennet	52,384				52,384
Moreno	115,245				115,245
Pescadito	209,536				209,536

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Infrastructure and Environmental Services</b>					
<b>Caliche Roads (continued)</b>					
Pintas Adami S	220,013				220,013
Rubio Road	324,781				324,781
San Pablo	429,549				429,549
Santo Nino	251,443				251,443
Superior	1,278,170				1,278,170
Vaquillas	1,948,685				1,948,685
Welhousen Road	34,481				34,481
Wilson	869,574				869,574
Wormser Road	2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.	188,582				188,582
Colonias, Network 2- Pueblo Nuevo	73,338				73,338
Colonias, Network 5 - D-5 Acres	62,861				62,861
Community - Augilares	83,814				83,814
Community - Oilton City	115,245				115,245
Community - Mirando City	261,920				261,920
Webb	52,384				52,384
Alamo Road	1,980,115				1,980,115
Callaghan Road	880,051				880,051
Chapote-Mesas	3,101,133				3,101,133
Eagle Pass	1,435,322				1,435,322
Espejo-Gates	1,037,203				1,037,203
Galvan	1,121,018				1,121,018
Jefferies	1,037,203				1,037,203
Las Tiendas	157,152				157,152
Penitas West Drive	52,384				52,384
Phelps	209,536				209,536
San Juan	31,430				31,430
Webb	565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk	345,734				345,734
Colonias, Network 6 - Botines	94,291				94,291
Road Upgrade	969,354				969,354
<b>Total Caliche Roads</b>	<b>26,462,458</b>				<b>26,462,458</b>
<b>Dirt Roads</b>					
Pintas Adami S	18,334				18,334
Community - Oilton City	7,858				7,858
Community - Bruni	31,430				31,430
Webb	10,477				10,477
Alamo Road	141,437				141,437
Callaghan Road	26,192				26,192
Martinena	199,059				199,059
Pintas Adami N	178,106				178,106
Raices Road	172,867				172,867
San Juan	62,861				62,861
Webb	57,622				57,622
Zamora	78,576				78,576
<b>Total Dirt Roads</b>	<b>984,819</b>				<b>984,819</b>

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2009**

	Capital and Infrastructure Assets At 9/30/08	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/09
<b>Infrastructure and Environmental Services (continued)</b>					
<b>Dam</b>					
Lake Casa Blanca Dam	2,523,069				2,523,069
<b>Total Dams</b>	2,523,069				2,523,069
<b>Cattle Guards</b>					
31 County Roads	71,968				71,968
<b>Total Cattle Guards</b>	71,968				71,968
<b>Culverts</b>					
34 County Roads	33,410				33,410
<b>Total Culverts</b>	33,410				33,410
<b>Total Infrastructure and Environmental Services</b>	103,837,686	2,745,115	10,649	(1,027,083)	105,545,069
<b>Total Governmental Funds Capital Assets</b>	232,985,123	6,744,809	29,499	(1,988,380)	237,712,054

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## STATISTICAL SECTION

This part of the Webb County, Texas statistical's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	480
<i>These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.</i>	
<b>Revenue Capacity</b>	485
<i>These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.</i>	
<b>Debt Capacity</b>	489
<i>These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.</i>	
<b>Demographic and Economic Information</b>	494
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.</i>	
<b>Operating Information</b>	496
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.</i>	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2002; schedules presenting government-wide information beginning in that year.

WEBB COUNTY, TEXAS  
Net Assets by Component  
Last Eight Fiscal Years  
(accrual basis of accounting)  
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Governmental activities</b>								
Invested in capital assets, net of related debt	\$ 32,855,945	\$ 18,786,976	\$ 29,799,643	\$ 41,560,728	\$ 38,299,037	\$ 53,210,956	\$ 58,808,268	\$ 65,271,102
Restricted	25,771,854	24,871,359	27,977,633	24,910,759	32,891,275	26,825,485	24,716,158	19,107,614
Unrestricted	11,996,741	21,222,593	15,490,884	19,121,997	20,950,298	22,068,632	24,234,470	25,871,767
<b>Total governmental activities net assets</b>	<b>\$ 70,624,540</b>	<b>\$ 64,880,928</b>	<b>\$ 73,268,160</b>	<b>\$ 85,593,484</b>	<b>\$ 92,140,610</b>	<b>\$ 102,105,073</b>	<b>\$ 107,758,896</b>	<b>\$ 110,250,483</b>
<b>Business-type activities</b>								
Invested in capital assets, net of related debt	\$ 355,799	\$ 362,622	\$ 342,154	\$ 176,889	\$ 3,618,563	\$ 4,785,698	\$ 5,139,928	\$ 7,144,647
Restricted	-	-	-	351,933	409,374	440,423	465,055	669,821
Unrestricted	114,052	(19,522)	37,949	(36,414)	(56,722)	99,743	(545,597)	(1,729,805)
<b>Total business-type activities net assets</b>	<b>\$ 469,851</b>	<b>\$ 343,100</b>	<b>\$ 380,103</b>	<b>\$ 492,408</b>	<b>\$ 3,971,215</b>	<b>\$ 5,325,864</b>	<b>\$ 5,059,386</b>	<b>\$ 6,084,663</b>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS  
Changes in Net Assets  
Last Eight Fiscal Years  
(accrual basis of accounting)  
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>								
Governmental activities:								
General Government	\$ 11,947,403	\$ 13,487,391	\$ 14,585,966	\$ 15,830,470	\$ 17,296,207	\$ 18,549,088	\$ 18,796,914	\$ 19,529,349
Public Safety	7,438,934	7,985,078	8,856,552	9,947,515	10,935,866	12,788,004	15,465,583	14,718,686
Justice System	15,107,757	18,844,056	19,318,933	22,536,903	22,456,105	23,113,185	24,063,994	25,812,412
Health and Human Services	15,097,668	17,294,894	15,474,538	17,015,316	16,877,807	17,248,300	17,247,443	19,079,091
Infrastructure and Environmental	5,657,948	7,833,265	6,467,850	6,411,532	6,585,998	7,490,018	7,977,061	7,939,826
Correction and Rehabilitation	11,352,329	12,414,986	12,347,364	13,232,571	13,601,562	15,350,489	15,682,656	17,550,908
Community and Economic Development	2,476,400	1,972,546	1,568,358	2,230,306	2,798,769	2,225,553	3,293,474	3,185,279
Interest on long-term debt	2,747,740	3,169,359	3,366,033	3,107,381	3,198,673	3,540,440	3,317,538	3,084,044
Total governmental activities expenses	71,826,179	83,001,575	81,985,594	90,311,994	93,750,987	100,305,077	105,844,663	110,899,595
Business-type activities:								
Webb County Water Utility	1,084,617	1,244,183	1,323,342	1,393,392	1,736,292	1,955,990	2,296,751	2,261,606
Casa Blanca Golf Course	-	-	-	-	-	-	-	921,017
Total business-type activities expenses	1,084,617	1,244,183	1,323,342	1,393,392	1,736,292	1,955,990	2,296,751	3,182,623
Total primary government expenses	\$ 72,910,796	\$ 84,245,758	\$ 83,308,936	\$ 91,705,386	\$ 95,487,279	\$ 102,261,067	\$ 108,141,414	\$ 114,082,218
<b>Program Revenues</b>								
Governmental activities:								
Charges for services:								
General government	\$ 1,490,934	\$ 1,310,441	\$ 1,724,984	\$ 1,865,953	\$ 2,087,046	\$ 2,047,691	\$ 2,075,547	\$ 3,187,764
Public Safety	593,028	887,485	752,440	483,137	3,134,551	1,207,317	3,855,435	2,050,776
Justice System	2,949,920	3,892,530	4,050,226	5,160,264	4,660,414	3,207,518	3,220,321	4,211,504
Health and Human Services	274,726	119,113	-	-	238,969	296,884	423,388	102,359
Infrastructure and Environmental	2,960,105	3,859,304	4,245,733	4,363,782	4,235,115	4,630,919	4,803,492	4,375,586
Correction and Rehabilitation	120,715	277,595	184,570	611,765	126,668	60,894	25,795	5,033
Community and Economic Development	431,640	405,177	-	-	-	-	-	-
Operation grants and contributions	25,328,735	26,261,519	23,607,496	25,379,296	25,210,288	24,633,216	25,640,352	25,354,360
Capital grants and contributions	1,799,079	1,163,185	7,451,285	10,683,665	6,076,953	2,605,997	2,037,104	2,298,073
Total governmental activities program revenues	35,948,882	38,176,349	42,016,734	48,547,862	45,770,004	38,690,436	42,081,434	41,585,455
Business-type activities:								
Charges for services:								
Webb County Water Utility	1,036,726	1,113,618	1,333,923	1,363,536	1,346,221	1,399,393	1,498,471	1,749,499
Casa Blanca Golf Course	-	-	-	-	-	-	-	685,272
Total business-type activities program revenues	1,036,726	1,113,618	1,333,923	1,363,536	1,346,221	1,399,393	1,498,471	2,434,771
Total primary government program revenues	\$ 36,985,608	\$ 39,289,967	\$ 43,350,657	\$ 49,911,398	\$ 47,116,225	\$ 40,089,829	\$ 43,579,905	\$ 44,020,226
<b>Net (expense)/revenue</b>								
Governmental activities	\$ (35,877,297)	\$ (44,825,226)	\$ (39,968,860)	\$ (41,764,132)	\$ (47,980,983)	\$ (61,614,641)	\$ (63,763,229)	\$ (69,314,140)
Business-type activities	(47,891)	(130,565)	10,581	(29,856)	(390,071)	(11,011)	(798,280)	(747,852)
Total primary government net expense	\$ (35,925,188)	\$ (44,955,791)	\$ (39,958,279)	\$ (41,793,988)	\$ (48,371,054)	\$ (61,625,652)	\$ (64,561,509)	\$ (70,061,992)
<b>General Revenues and Other Changes in Net Assets</b>								
Governmental activities:								
Taxes								
Property taxes, levied for general purposes	\$ 24,583,580	\$ 27,139,320	\$ 29,170,785	\$ 32,727,988	\$ 36,116,290	\$ 44,138,959	\$ 45,145,606	\$ 50,006,144
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045	7,017,997	6,788,531	7,646,116
Hotel/Motel occupancy tax	382,440	362,359	403,075	394,955	500,761	480,210	469,252	388,876
Sales and miscellaneous tax	8,750,844	9,329,331	10,075,329	11,172,137	11,718,938	13,144,123	13,198,474	11,960,011
Unrestricted investment earnings	780,396	659,878	728,513	1,466,724	2,469,470	3,455,986	2,117,842	499,529
Miscellaneous	2,121,128	2,661,652	1,503,272	1,464,963	1,718,943	3,799,842	2,311,382	2,072,857
Special item - gain (loss) on sale of asset	(55,160)	-	-	-	-	-	(220,149)	-
Transfers	-	467,138	(7,044)	(80,000)	(166,414)	(282,260)	(469,743)	(2,331,794)
Total governmental activities	41,354,851	46,490,375	48,600,126	53,093,245	58,652,033	71,754,857	69,341,195	70,241,739
Business-type activities:								
Unrestricted investment earnings	41,215	24,994	26,422	59,509	58,978	47,478	54,618	11,165
Miscellaneous	-	-	-	-	-	-	7,440	-
Transfers	54,652	32,862	-	80,000	166,414	282,260	469,743	2,331,794
Total business-type activities	95,867	57,856	26,422	139,509	225,392	329,738	531,801	2,342,959
Total primary government	\$ 41,450,718	\$ 46,548,231	\$ 48,626,548	\$ 53,232,754	\$ 58,877,425	\$ 72,084,595	\$ 69,872,996	\$ 72,584,698
<b>Change in Net Assets</b>								
Governmental activities	\$ 5,477,554	\$ 1,665,149	\$ 8,631,266	\$ 11,329,113	\$ 10,671,050	\$ 10,140,216	\$ 5,577,966	\$ 927,599
Business-type activities	47,976	(72,709)	37,003	109,653	(164,679)	318,727	(266,479)	1,595,107
Total primary government	\$ 5,525,530	\$ 1,592,440	\$ 8,668,269	\$ 11,438,766	\$ 10,506,371	\$ 10,458,943	\$ 5,311,487	\$ 2,522,706

Source: Webb County Financial Records



WEBB COUNTY, TEXAS  
Governmental Activities Tax Revenues by Source  
Last Eight Fiscal Years  
(accrual basis of accounting)  
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009
Property taxes, levied for general purposes	\$ 24,583,580	\$ 27,139,320	\$ 29,170,785	\$ 32,727,988	\$ 36,116,290	\$ 44,138,959	\$ 45,145,606	\$ 50,006,144
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045	7,017,997	6,788,531	7,646,116
Hotel Motel occupancy tax	382,440	362,359	403,075	394,955	500,761	480,210	469,252	388,876
Sales and miscellaneous tax	8,750,844	9,329,331	10,075,329	11,172,137	11,718,938	13,144,123	13,198,474	11,960,011
Total Taxes	<u>\$ 38,508,487</u>	<u>\$ 42,701,707</u>	<u>\$ 46,375,385</u>	<u>\$ 50,241,558</u>	<u>\$ 54,630,034</u>	<u>\$ 64,781,289</u>	<u>\$ 65,601,863</u>	<u>\$ 70,001,147</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS  
Fund Balances of Governmental Funds  
Last Eight Fiscal Years  
(modified accrual basis of accounting)  
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009
General Fund								
Reserved	\$ 122,642	\$ 136,550	\$ 145,103	\$ 893,492	\$ 200,271	\$ 188,155	\$ 183,688	\$ 211,656
Unreserved	8,839,902	7,401,456	8,658,971	9,209,024	11,731,590	11,937,403	12,427,059	12,819,406
Total general fund	<u>\$ 8,962,544</u>	<u>\$ 7,538,006</u>	<u>\$ 8,804,074</u>	<u>\$ 10,102,516</u>	<u>\$ 11,931,861</u>	<u>\$ 12,125,558</u>	<u>\$ 12,610,747</u>	<u>\$ 13,031,062</u>
All other governmental funds								
Reserved	\$ 17,864,783	\$ 26,436,242	\$ 24,855,738	\$ 27,873,477	\$ 24,080,205	\$ 33,059,300	\$ 26,620,148	\$ 23,868,548
Unreserved, reported in:								
Special revenue funds			784,125	(745,139)	1,662,955	(432,211)	559,451	(1,126,561)
Debt service funds		(299,193)	25,031	278,833	358,038	218,279	(459,215)	129,166
Capital projects funds		(2,202,361)	2,327,741	(3,333,227)	6,311,934	(6,370,556)	(2,602,587)	(3,763,539)
Other purposes	8,568,221	1,166,134						
Total all other governmental funds	<u>\$ 26,433,004</u>	<u>\$ 25,100,822</u>	<u>\$ 27,992,635</u>	<u>\$ 24,073,944</u>	<u>\$ 32,413,132</u>	<u>\$ 26,474,812</u>	<u>\$ 24,117,797</u>	<u>\$ 19,107,614</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS  
Changes in Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)  
(amounts expressed in thousands)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Revenues</b>										
Property Taxes	\$22,784,144	\$25,730,972	\$29,002,885	\$32,960,407	\$35,593,818	\$38,680,452	\$42,602,079	\$50,892,084	\$51,554,513	\$56,535,152
Sales and miscellaneous taxes	8,387,653	8,917,670	9,227,402	9,518,565	10,374,607	11,370,735	12,963,695	13,634,036	13,663,785	12,503,752
Fees and fines	1,952,408	2,341,199	1,764,888	2,677,122	2,907,711	2,588,700	4,716,143	3,111,677	5,940,378	3,848,766
Intergovernmental	21,982,700	22,282,867	24,227,376	24,213,809	28,756,435	32,681,476	28,342,298	24,156,839	23,951,278	24,284,319
Charges for services	4,699,195	6,099,254	6,485,348	7,039,020	6,956,398	6,963,601	7,839,634	8,114,493	8,087,445	8,913,026
Investments earnings	1,673,771	1,789,819	732,233	615,371	689,360	1,377,169	2,259,388	3,210,672	1,931,921	443,239
Miscellaneous	4,956,337	4,499,613	2,111,706	1,968,615	1,457,279	1,275,858	1,328,123	3,694,845	2,489,084	2,074,404
Grant matching	750,381	710,893	2,894,614	3,288,144	3,143,713	3,261,481	3,059,526	3,186,252	3,661,407	3,319,921
Total revenues	67,186,589	72,372,287	76,446,452	82,281,053	89,879,321	98,199,472	103,110,886	110,000,898	111,279,791	111,922,579
<b>Expenditures</b>										
General government	11,425,149	11,343,374	11,293,853	12,998,547	13,408,467	14,421,161	16,215,203	17,457,169	17,452,168	18,107,613
Public safety	-	-	7,449,128	8,269,866	8,572,270	9,873,737	10,599,609	12,216,432	14,899,950	13,916,789
Justice system	29,723,075	30,389,114	14,905,219	17,646,327	18,396,904	18,580,003	20,058,672	21,836,485	23,770,069	25,544,922
Health and human services	13,866,319	15,621,785	15,178,077	17,299,315	15,293,205	16,531,983	16,626,241	16,928,102	17,164,955	18,674,561
Infrastructure and environmental services	3,250,896	3,449,717	4,398,729	4,596,281	4,961,302	4,795,396	5,675,688	5,962,380	6,803,890	6,534,337
Correction and rehabilitation	-	-	11,231,224	12,223,347	12,078,871	12,469,715	13,289,776	15,070,883	15,571,285	15,920,904
Community and economic development	-	-	2,042,850	2,165,710	1,178,167	1,976,793	2,410,854	2,204,609	2,816,408	2,670,385
Capital outlay	9,411,215	16,391,194	10,636,860	4,957,019	16,112,501	17,311,305	12,880,148	17,950,046	12,278,391	6,744,812
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	1,910,000	1,900,000	2,425,692	3,438,462	3,565,869	3,382,913	3,617,237	4,085,374	4,567,088	4,903,717
Interest and other charges	2,642,622	3,090,758	2,667,246	3,071,267	3,443,740	3,110,590	3,301,728	3,461,165	2,913,361	3,010,416
Payment to escrow agent	-	-	-	85,554	-	202,066	-	-	436,629	-
Bond issuance costs	-	-	-	-	-	-	-	30,000	192,447	-
Total expenditures	\$72,229,276	\$82,185,942	\$82,228,878	\$86,751,695	\$97,011,296	\$102,655,662	\$104,675,156	\$117,202,645	\$118,866,641	\$116,028,456
Excess of revenues	(5,042,687)	(9,813,655)	(5,782,426)	(4,470,642)	(7,131,975)	(4,456,190)	(1,564,270)	(7,201,747)	(7,586,850)	(4,105,877)
<b>Other financing sources (uses)</b>										
Transfer in	3,068,166	3,972,638	1,034,118	1,717,166	2,266,404	5,438,940	2,034,902	6,981,872	2,679,280	1,565,014
Transfer out	(1,947,849)	(3,217,660)	(1,088,770)	(1,250,028)	(1,476,403)	(4,951,329)	(2,001,316)	(7,139,133)	(2,865,302)	(1,827,944)
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Bonds issued	8,487,265	8,958,000	15,600,000	12,610,000	10,588,000	12,716,562	11,684,974	-	-	-
Premium on bonds issued	-	-	-	430,011	65,259	776,633	-	1,680,000	20,790,000	-
Discount on bonds issued	-	-	-	-	-	-	(61,863)	-	-	-
Payments to refunded bond escrow agent	-	-	-	(12,823,613)	-	(13,240,188)	-	-	(15,011,513)	-
Capital leases	-	863,898	-	1,013,240	-	-	37,790	-	-	-
Proceeds of capital leases	-	-	858,609	-	-	-	-	-	-	-
Proceeds from sale of equipment	-	-	10,811	-	83,129	57,355	9,489	6,620	8,920	220
	9,607,582	10,576,876	16,414,768	1,696,776	11,526,389	797,973	11,703,976	1,529,359	5,601,385	(262,710)
Net change in fund balance	\$ 4,564,895	\$ 763,221	\$10,632,342	\$ (2,773,866)	\$ 4,394,414	\$ (3,658,217)	\$ 10,139,706	\$ (5,672,388)	\$ (1,985,465)	\$ (4,368,587)
Debt service as a percentage of noncapital	7.2%	7.6%	7.1%	8.0%	8.7%	7.6%	7.5%	7.6%	7.0%	7.2%

WEBB COUNTY, TEXAS  
General Governmental Tax Revenues by Source  
Last Seven Fiscal Years  
(modified accrual basis of accounting)  
(amounts expressed in thousands)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Property Taxes	\$ 32,960,407	\$ 35,593,818	\$ 38,680,452	\$ 42,602,079	\$ 50,892,084	\$ 51,554,513	\$ 56,535,152
Sales and miscellaneous taxes	9,518,565	10,374,607	11,370,735	12,963,695	13,634,036	13,663,785	12,503,752
Total Taxes	\$ 42,478,972	\$ 45,968,425	\$ 50,051,187	\$ 55,565,774	\$ 64,526,120	\$ 65,218,298	\$ 69,038,904

Source: Webb County Financial Records

**WEBB COUNTY, TEXAS**  
**Assessed Value and Estimated Actual of Taxable Property**  
**Last Ten Fiscal Years**  
(in thousands of dollars)

<b>Fiscal Years</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Less Exemptions (a)</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
2000	5,455,510	888,005	1,017,493	5,326,021	0.454952
2001	5,904,237	955,006	1,102,285	5,756,958	0.445223
2002	6,544,813	1,098,278	1,155,710	6,487,381	0.457923
2003	7,429,454	1,106,499	1,234,801	7,301,152	0.457923
2004	7,809,157	1,169,230	1,319,391	7,658,995	0.437923
2005	8,846,819	1,225,007	1,339,753	8,732,073	0.437923
2006	9,806,299	1,253,480	1,391,827	9,667,952	0.420055
2007	12,263,445	1,359,137	1,579,228	12,043,354	0.420055
2008	12,507,070	1,490,470	1,677,469	12,320,071	0.420055
2009	13,908,830	1,660,663	1,942,903	13,626,590	0.420055

(a) Exemptions are primarily made up of the homestead property exemption of approximately 21%

Source: Webb County Appraisal District

Note: Property in the county is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$100 of assessed value.

**WEBB COUNTY, TEXAS**  
**Property Tax Rates**  
**Direct and Overlapping Governments**  
**Last Ten Fiscal Years**

**Tax Rates \***

Name	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Webb County	0.45495	0.44522	0.45792	0.45792	0.43792	0.43792	0.42006	0.42006	0.42006	0.42006
Laredo Community College	0.17000	0.21665	0.22650	0.23600	0.23600	0.23371	0.23050	0.22220	0.22110	0.22720
Webb County Drainage Dist.#1	0.12620	0.12620	0.11000	0.10940	0.10600	0.10600	0.09197	0.07867	0.06625	0.06411

**School Districts**

Laredo I.S.D.	1.38600	1.42600	1.50271	1.50271	1.47411	1.55411	1.49551	1.27400	1.27400	1.27400
Mirando I.S.D.	1.50000	1.50000	0.54029	1.50000	1.50000	0.00000	0.00000	0.00000	0.00000 **	0.00000
United I.S.D.	1.42687	1.42687	1.47687	1.47687	1.52687	1.60687	1.47436	1.18487	1.18487	1.19486
Webb Consolidated I.S.D.	1.36000	0.90454	0.80000	1.20000	1.02647	1.20738	1.09190	0.84777	0.85427	0.84753

**Cities and Towns**

City of El Cenizo	0.40000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
City of Laredo	0.57636	0.57636	0.63053	0.64176	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700
City of Rio Bravo	0.49000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000

**Tax Levies**

Name	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Webb County	26,098,416	28,877,392	33,424,545	35,073,016	38,284,553	42,351,341	50,623,052	51,752,884	55,559,866	56,069,370
Laredo Community College	8,185,875	11,215,837	12,892,422	14,540,002	16,320,700	17,727,308	19,720,017	21,192,705	23,297,634	24,304,862
Webb County Drainage Dist.#1	59,033	65,326	71,889	79,812	88,819	132,457	160,751	190,827	213,898	223,986

**School Districts**

Laredo I.S.D.	17,854,904	18,828,677	20,378,959	21,344,510	24,426,783	26,644,992	27,671,836	25,966,124	27,408,723	27,210,755
Mirando I.S.D.	266,803	315,314	565,865	1,108,648	1,070,071	-	-	-	-	-
United I.S.D.	51,042,026	57,959,460	66,951,115	72,156,593	83,821,422	100,665,114	113,168,711	95,866,850	108,147,626	111,038,081
Webb Consolidated I.S.D.	5,642,172	5,990,000	6,546,527	9,607,644	9,968,581	13,931,340	20,767,720	13,127,962	14,329,438	12,207,972

**Cities and Towns**

City of El Cenizo	62,571	91,111	86,984	91,308	98,059	105,939	123,817	130,923	157,672	167,357
City of Laredo	27,165,182	29,221,694	35,010,831	38,455,159	43,209,681	47,466,861	53,559,195	59,584,704	65,642,009	66,926,927
City of Rio Bravo	156,074	217,597	191,443	187,031	220,653	235,085	278,749	287,185	333,983	326,317

\*Per \$100 of Assessed Value  
Source: Webb County Appraisal District

\*\*Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

WEBB COUNTY, TEXAS  
Principal Property Taxpayers  
September 30, 2009  
(amounts expressed in thousands)

Taxpayer	2009			2000		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Conoco Phillips Company	\$ 606,598	1	4.45 %	\$ 231,715	1	4.02 %
EOG Resources Inc/Min Accts	165,373	2	1.21			
Rosetta Resources	143,597	3	1.05			
Lewis Petroleum Properties Inc.	139,576	4	1.02			
Laredo Texas Hospital Co. LP	104,560	5	0.77			
Killam Oil Company LTD	77,445	6	0.57			
AEP Texas Central Company	68,458	7	0.50			
Chevron USA Inc	67,962	8	0.50	41,939	3	0.73
Forest Oil Corporation	67,405	9	0.49			
The Geo Group Inc.	52,769	10	0.39			
Central Power Light				59,597	2	1.04
Southwestern Bell Telephone Co.				39,150	4	0.68
Michael Petroleum Corp.				29,417	5	0.51
Lone Star Mall Associates				27,064	6	0.47
Columbus Energy Corp.				26,671	7	0.46
Conoco Lobo Pipeline Company				26,507	8	0.46
Killam Ind. Dev. Partnership Ltd.				25,062	9	0.44
North Central Oil Corp.				23,719	10	0.41
Total	<u>\$ 1,493,744</u>		<u>10.95 %</u>	<u>\$ 530,839</u>		<u>9.22 %</u>

(1) Webb County Appraisal District.

**WEBB COUNTY, TEXAS**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

<b>Fiscal Year Ended September 30</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Original Levy</b>		<b>Amount (B)</b>	<b>Percentage of Adjusted Levy</b>
2000	22,892,501	21,164,701	92.45%	1,583,107	\$ 22,747,808	99.37%
2001	26,124,397	23,933,599	91.61%	1,995,163	\$ 25,928,762	99.25%
2002	28,997,816	27,063,356	93.33%	1,719,626	\$ 28,782,982	99.26%
2003	33,424,470	31,157,950	93.22%	1,954,831	\$ 33,112,781	99.07%
2004	34,939,359	33,245,779	95.15%	1,245,183	\$ 34,490,962	98.72%
2005	38,180,095	36,193,057	94.80%	1,535,896	\$ 37,728,953	98.82%
2006	42,345,265	40,748,991	96.23%	1,136,302	\$ 41,885,293	98.91%
2007	50,333,188	48,633,646	96.62%	1,158,337	\$ 49,791,983	98.92%
2008	51,718,832	50,091,111	96.85%	780,596	\$ 50,871,706	98.36%
2009	57,250,265	55,198,927	96.42%	-	\$ 55,198,927	96.42%

(A) Webb County Tax Office; based on 100% valuation.

A collection rate between 92% to 96% is anticipated in the current year with the 8% to 4% anticipated in subsequent years.

(B) Includes current tax collections, delinquent taxes collected.

**WEEB COUNTY, TEXAS**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands, except per capita amount )

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income <sup>1</sup>	Per Capita <sup>1</sup>
	General Obligation Bonds	Tax Notes	Capital Leases	Water & Sewer Bonds	General Obligation Bonds	Capital Leases			
2000	43,756,932	-	168,160	-	2,908,068	11,213	47,632,851	1.62%	247
2001	48,963,413	-	796,599	1,958,000	2,816,587	-	55,632,414	1.72%	276
2002	62,677,043	-	1,268,406	1,958,000	2,762,958	-	69,636,965	2.02%	334
2003	59,838,530	-	1,724,553	1,950,000	2,707,291	-	66,930,840	1.84%	311
2004	67,162,154	-	1,044,150	3,620,000	2,639,703	-	75,309,527	1.94%	340
2005	64,554,653	-	679,620	3,580,000	2,577,119	-	71,961,673	1.70%	314
2006	73,035,222	-	403,634	3,520,000	3,212,766	-	80,597,779	1.69%	340
2007	69,194,068	1,680,000	320,591	3,430,000	3,089,017	-	77,989,430	1.57%	319
2008	70,910,741	2,385,000	239,323	3,320,000	3,597,141	-	80,572,311	N/A	322
2009	65,747,336	1,920,000	187,569	3,165,000	4,298,801	467,506	75,786,212	N/A	302

Note: Details regarding the County outstanding debt can be found in the notes to the financial statements.

<sup>1</sup> See the schedule of Demographic and Economic Statistics for personal income and population data.



**WEBB COUNTY, TEXAS**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands, except per capita amount )

Fiscal Year	Refunding Bonds	Limited Tax Bonds	Tax Notes	Certificates of Obligation	Less: Amounts Available in Debt Service Fund	Total	Percentage of Actual Taxable Value <sup>1</sup> of Property	Percentage of Personal Income	Per Capita <sup>2</sup>
2000	16,945	7,045	-	22,675	47	46,618	0.88%	1.59%	241.40
2001	16,060	6,785	-	28,935	452	51,328	0.89%	1.59%	255.04
2002	15,135	17,815	-	29,727	549	62,128	0.96%	1.81%	297.83
2003	20,235	11,215	-	28,673	279	59,844	0.82%	1.65%	278.00
2004	19,460	10,510	-	37,400	304	67,067	0.88%	1.73%	302.52
2005	30,832	10,095	-	23,736	582	64,081	0.73%	1.52%	279.36
2006	29,242	9,670	-	34,274	941	72,245	0.75%	1.51%	304.89
2007	27,465	9,154	1,680	32,575	1,159	69,715	0.58%	1.41%	284.83
2008	32,210	7,155	2,408	31,522	700	72,596	0.59%	Not Available	290.22
2009	29,594	6,680	1,936	29,456	986	66,680	0.49%	Not Available	265.56

Note: Details regarding the County outstanding debt can be found in the notes to the financial statements.

<sup>1</sup> See the schedule of Assessed Value and Estimated Actual Value of Taxable Property.

<sup>2</sup> Population data can be found in the Schedule of Demographic and Economic Statistics.

WEBB COUNTY, TEXAS  
Direct and Overlapping Governmental Activities Debt (A)  
As of September 30, 2009  
(amounts expressed in thousands )

<u>Governmental Subdivision</u>	<u>Net As Of</u>	<u>Amount</u>	<u>Applicable to County</u>	<u>Debt Amount</u>
<u>Direct:</u>				
Webb County	30-Sep-09	\$ 65,747	100%	\$ 65,747
Total Direct		<u>65,747</u>		<u>65,747</u>
<u>Overlapping:</u>				
<u>Special Districts</u>				
Laredo Community College	31-Aug-09	118,242	100%	118,242
Total Special Districts		<u>118,242</u>		<u>118,242</u>
<u>City</u>				
City of Laredo	30-Sep-09	341,935	100%	341,935
City of Rio Bravo	30-Sep-09		100%	-
City of El Ceinizo	30-Sep-09			-
Total City		<u>341,935</u>		<u>341,935</u>
<u>School Districts</u>				
Laredo I.S.D.	31-Aug-09	208,003	100%	208,003
Mirando City I.S.D.	31-Aug-09	- *	100%	-
United I.S.D.	31-Aug-09	294,907	100%	294,907
Webb Consolidated I.S.D.	31-Aug-09	3,693	100%	3,693
Total School Districts		<u>506,604</u>		<u>506,604</u>
Total Overlapping		<u>966,780</u>		<u>966,780</u>
Total Direct and Indirect Overlapping Debt		\$ <u>1,032,528</u>		\$ <u>1,032,528</u>

(A) Respective Finance Departments

\*Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

WEBB COUNTY, TEXAS  
Legal Debt Margin Information  
Last Ten Fiscal Years  
(amounts expressed in thousands )

		<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Debt limit	0.25	\$ 1,363,877	\$ 1,476,059	\$ 1,636,203	\$ 1,857,363	\$ 1,952,289	\$ 2,211,705	\$ 2,451,575	\$ 3,065,861	\$ 3,126,768	\$ 3,477,208
Total net applicable to limit		<u>46,618</u>	<u>51,328</u>	<u>62,128</u>	<u>59,844</u>	<u>67,067</u>	<u>64,081</u>	<u>72,245</u>	<u>69,715</u>	<u>72,596</u>	<u>66,680</u>
Legal debt margin		<u>\$ 1,317,259</u>	<u>\$ 1,424,732</u>	<u>\$ 1,574,075</u>	<u>\$ 1,797,519</u>	<u>\$ 1,885,223</u>	<u>\$ 2,147,624</u>	<u>\$ 2,379,330</u>	<u>\$ 2,996,146</u>	<u>\$ 3,054,172</u>	<u>\$ 3,410,528</u>
Total net debt applicable to the limit as a percentage of debt limit		3.42%	3.48%	3.80%	3.22%	3.44%	2.90%	2.95%	2.27%	2.32%	1.92%
Assessed Valuation of All Taxable Property								\$	<u>13,626,590</u>		
Assessed Valuation of Real Property									13,908,830		
Debt Limit, 25% of Real Property Assessed Valuation									3,477,208		
Amount of Debt Applicable to Constitutional Debt Limit:											
Total Bonded Debt Applicable								67,667			
Less Debt Service Fund Balance								<u>(986)</u>	66,681		
Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution								\$	<u>3,410,526</u>		

Webb County is authorized, under Article 3, Section 52, of the Texas Constitution, to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate of bonds issued pursuant to such constitutional provision. However, there is the 25% limitation of the assessed valuation of real property in the County as to the amount of bonds which may be issued.

WEBB COUNTY, TEXAS  
Pledge-Revenue Coverage  
Last Ten Fiscal Years  
(amounts expressed in thousands )

Waterwork and Sewer System Revenue Bonds						
Fiscal Year	Water and Sewer Charges and Other (excludes transfers)	Less: Operating Expenses	Net Available Revenue	Debt Service *		Coverage
				Principal	Interest	
2000	-	-	-	-	-	
2001	740	953	(213) a	-	66 b	(3.23)
2002	1,078	759	319	53	260 b	1.02
2003	1,139	918	221	64	257	0.69
2004	1,360	965	395	88	305	1.01
2005	1,423	985	438	118	340	0.96
2006	1,406	1,107	299	157	338	0.60
2007	1,447	1,372	75	228	350	0.13
2008	1,553	1,622	(69) c	265	349	(0.11)
2009	1,761	1,620	141 d	332	362	0.20

\* Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements. Certificate of Obligations Series 1999, 2000, and Limited Tax Refunding Bonds, Series 2005 are included for the Waterworks and Sewer System projects.

a) The County conducted a water and sewer rate study by the NAD Bank in 2001, that required rate changes in order to meet debt service requirements.

b) Interest expense was paid with capitalized interest from bond proceeds.

c) The Water Utilities Fund 2008 – 2009 adopted budget includes a \$ 475,000 transfer in from the General Fund for operational and debt service purposes.

d) The 2008 - 2009 transfer in from the General Fund is \$511,583 not included as available revenue.

WEBB COUNTY, TEXAS  
Demographic and Economic Statistics  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Personal Income (amount expressed in thousands)</u>	<u>Per Capita Personal income (2)</u>	<u>Median Age(1)</u>	<u>School Enrollment(3)</u>	<u>Unemployment Rate(2)</u>
2000	193,117	2,933,682	15,191	26.5	50,521	6.2
2001	201,256	3,231,723	16,058	26.6	53,355	6.6
2002	208,605	3,439,955	16,490	26.7	55,475	7.3
2003	215,269	3,628,819	16,857	26.5	57,785	7.4
2004	221,694	3,887,856	17,537	26.5	59,353	6.7
2005	229,382	4,229,695	18,809	26.6	61,268	5.9
2006	236,952	4,769,133	20,127	26.6	62,153	5.4
2007	244,759	4,958,914	20,260	26.7	64,153	4.6
2008	250,144	Not available	Not available	26.8	65,139	5.1
2009	251,096	Not available	Not available	27.2	62,109	7.6

Data Sources

- (1) Texas VitalWeb
- (2) Texas LMI Tracer, Texas Labor Market
- (3) United Independent School District  
Laredo Independent School District  
Webb Consolidated School District

Note: Population and median age information are based on surveys conducted during the last quarter of the calendar year. Personnel income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

**WEBB COUNTY, TEXAS**  
**Principal Employers (A)**  
**September 30, 2009**

Employer	2009			2000		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
United Independent School District	6,153	1	2.51%	3,669	1	1.89%
Laredo Independent School District	4,591	2	1.88%	3,461	2	1.79%
City of Laredo	2,366	3	0.97%	1,970	3	1.02%
Laredo Sector Border Patrol	1,700	4	0.69%			
H.E.B. Grocery Store	1,602	5	0.65%	1,225	5	0.63%
Webb County	1,450	6	0.59%	1,165	6	0.60%
Laredo Medical Center	1,433	7	0.59%	1,553	4	0.80%
McDonald's Restaurant	1,200	8	0.49%	800	8	0.41%
Texas A&M International University	1,195	9	0.49%	672	10	0.35%
Convergys	1,009	10	0.41%			
Walmart (3 locations)	987	11	0.40%	538	13	0.28%
Laredo Community College	945	12	0.39%	659	12	0.34%
Doctor's Hospital	783	13	0.32%	535	14	0.28%
International Bank of Commerce	701	14	0.29%	419	15	0.22%
Stripes Convenience Stores	350	15	0.14%			
Compass Bank (formerly LNB)	299	16	0.12%	667	11	0.34%
Target Greatland	297	17	0.12%			
Laredo Entertainment Center	271	18	0.11%			
Border region MHMR	227	19	0.09%			
Falcon International Bank	201	20	0.08%			
APC Homemaker Services				713	9	0.37%
INS				845	7	0.44%
US Dept of Treasury				401	17	0.21%
Laredo Medical Group				412	16	0.21%
Laredo State Center				365	19	0.19%
Miracle Candle Co.				385	18	0.20%
TSI Equipment Inc.				270	20	0.14%
	<u>27,760</u>		<u>11.35%</u>	<u>20,724</u>		<u>10.70%</u>

(A) Laredo Development Foundation

**WEBB COUNTY, TEXAS**  
**Full-Time Equivalent County Government Employees by Function**  
**Last Ten Fiscal Years**

<b>Function</b>	<b>Full-Time Equivalent Employees as of September 30</b>									
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
General Government	174	176	188	193	197	203	211	223	227	233
Justice System	275	297	301	324	338	336	343	367	381	424
Public Safety	143	136	137	139	140	137	136	156	158	164
Corrections and Rehabilitation	226	231	238	245	218	218	230	227	233	235
Health and Human Services	285	286	294	316	343	336	339	311	313	311
Community and Economic Development	29	32	33	36	22	23	32	44	44	48
Infrastructure and Environmental Services	86	93	96	103	108	105	113	109	107	107
<b>Total</b>	<b>1,218</b>	<b>1,251</b>	<b>1,287</b>	<b>1,356</b>	<b>1,366</b>	<b>1,358</b>	<b>1,404</b>	<b>1,437</b>	<b>1,463</b>	<b>1,522</b>

Source: Webb County Budget.

WEBB COUNTY, TEXAS  
Operating Indicators by Function  
Last Ten Fiscal Years

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Assessor-Collector of Taxes</b>										
Employees	38	40	40	39	39	39	43	46	46	48
Ad valorem assessments notices issued	119,287	123,367	129,412	140,513	146,431	152,888	156,303	163,065	167,327	168,764
Motor vehicles registrations	136,309	137,695	170,192	201,454	207,283	220,326	236,808	255,415	253,804	247,637
Number of entity collection contracts	6	6	6	6	6	6	6	6	6	6
<b>County Clerk:</b>										
Employees	17	17	16	16	16	16	17	17	17	17
Marriages Licenses	2,064	2,301	2,082	1,976	1,959	1,900	1,953	1,964	1,803	1,642
Civil Suits	194	209	256	214	144	171	207	338	326	165
Probate Cases	169	200	211	232	209	192	236	204	257	191
Criminal Cases	1,850	2,548	1,771	2,605	1,671	1,500	1,692	1,804	1,269	1,194
<b>District Clerk:</b>										
Employees	26	31	31	33	35	36	36	36	36	36
Civil Process Cases	3,507	3,498	3,578	3,767	4,029	3,976	4,227	4,328	4,051	3,940
Criminal Cases	689	728	698	948	831	876	978	878	835	1,342
Jurors	*	*	7,386	7,754	7,413	5,518	6,319	5,278	6,201	5,229
<b>Justice of the Peace (6) **</b>										
Employees	24	25	26	34	36	37	39	49	49	50
Cases	9,549	11,875	12,296	20,359	22,537	29,107	29,158	26,999	26,712	23,089
<b>Sheriff:</b>										
Employees	241	245	253	260	257	249	261	274	266	264
Daily Average in County jail	513	527	539	579	532	455	524	510	509	491
Persons booked	9,230	9,481	8,951	9,600	10,183	9,279	9,745	10,333	10,382	11,182
Civil process	5,558	5,223	4,096	3,622	4,472	4,753	4,500	4,914	4,761	4,955

Sources: Webb County Tax assessor collector  
Webb County Clerk  
Webb County District Clerk  
Justice of the Peace  
Webb County Sheriff Office

\* Data not available

\*\* Effective 2003 Justice of the Peace at Precinct 2 Place 2 was created.



**WEBB COUNTY, TEXAS**  
**Capital Assets Statistics by Function**  
**Last Eight Fiscal Years**

<b>Function</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>General Government</b>								
Number of Buildings	4	8	9	9	10	10	10	10
<b>Justice System</b>								
Number of Buildings	5	5	5	5	5	6	6	6
Number of Courts	13	14	14	14	14	13	13	13
<b>Public Safety</b>								
Number of Buildings	2	2	2	2	2	2	2	3
Number of Vehicles	79	80	84	111	146	160	173	190
<b>Corrections and Rehabilitation</b>								
Number of Buildings	1	1	1	1	1	1	2	2
Number of Jails	1	1	1	1	1	1	1	1
Number of Juvenile Beds	24	24	26	26	26	26	32	36
<b>Health and Human Services</b>								
Number of Buildings	2	2	2	2	2	3	4	5
<b>Community and Economic Development</b>								
Number of Buildings	8	39	42	46	47	50	51	51
<b>Infrastructure and Environmental Services</b>								
Number of Buildings	16	10	10	10	10	10	10	10
Number of Bridges	50	50	50	50	50	50	50	50

**Webb County, Texas**  
**Water Utility Activity**  
**Fiscal Year Ended September 30, 2009**

		<b>Gallons Pumped</b>	<b>Gallons Sold</b>	<b>Avg. Usage Active Meters</b>	<b>Avg. Water Charge for All Meters</b>	<b>Sales</b>
October	2008	34,634,000	21,752,900	12,105	40.28	\$ 72,348
November	2008	35,240,000	20,431,000	11,344	38.25	68,887
December	2008	37,343,000	18,049,500	10,128	35.52	63,292
January	2009	37,750,000	20,333,500	11,334	38.59	69,238
February	2009	34,990,000	20,501,900	11,383	38.92	70,095
March	2009	33,906,000	21,553,400	11,927	40.86	73,838
April	2009	46,080,000	29,311,300	16,265	54.09	97,479
May	2009	31,680,000	30,175,300	16,699	55.93	101,073
June	2009	29,470,000	30,456,100	16,845	55.81	100,897
July	2009	59,770,000	33,935,000	18,748	60.65	109,783
August	2009	45,412,000	34,693,300	19,457	64.06	114,213
September	2009	24,170,000	31,735,600	17,779	60.36	107,750
<b>Total</b>		<b>450,445,000</b>	<b>312,928,800</b>			<b>\$ 1,048,893</b>

<b>Gallon Consumption by Quarter</b>						
<b>Usage Groups</b>	<b>December</b>	<b>March</b>	<b>June</b>	<b>September</b>	<b>Total</b>	<b>% of Usage</b>
Over 50,000	15,186,500	16,459,000	25,913,400	29,927,400	87,486,300	28.0
40,001 - 50,000	483,000	490,300	1,982,000	2,669,100	5,624,400	1.8
30,001 - 40,000	1,536,600	1,415,200	4,123,600	7,647,500	14,722,900	4.7
20,001 - 30,000	5,015,900	4,731,700	13,106,200	17,267,500	40,121,300	12.8
10,001 - 20,000	18,465,300	18,866,500	30,229,300	30,002,600	97,563,700	31.2
8,001 - 10,000	6,322,900	7,045,900	6,112,100	5,750,600	25,231,500	8.0
6,001 - 8,000	6,147,600	6,431,100	4,549,700	3,815,700	20,944,100	6.7
4,001 - 6,000	4,483,700	4,619,800	2,654,500	2,179,500	13,937,500	4.5
2,001 - 4,000	2,081,500	1,905,200	1,008,100	899,400	5,894,200	1.9
1 - 2,000	510,400	424,100	263,800	204,600	1,402,900	0.4
Zero Usage	0	0	0	0	0	0.0
<b>Total Gallons</b>	<b>60,233,400</b>	<b>62,388,800</b>	<b>89,942,700</b>	<b>100,363,900</b>	<b>312,928,800</b>	<b>100.0</b>

<b>Sales by Quarter</b>						
<b>Usage Groups</b>	<b>December</b>	<b>March</b>	<b>June</b>	<b>September</b>	<b>Total</b>	<b>% of Sales</b>
Over 50,000	\$ 57,010	\$ 63,239	\$ 98,048	\$ 112,159	\$ 330,456	31.5
40,001 - 50,000	1,557	1,531	6,073	8,237	17,399	1.7
30,001 - 40,000	4,569	4,334	12,562	22,977	44,442	4.2
20,001 - 30,000	15,352	14,512	39,517	51,976	121,356	11.6
10,001 - 20,000	56,958	58,067	92,786	92,008	299,819	28.6
8,001 - 10,000	20,017	22,347	19,382	18,102	79,848	7.6
6,001 - 8,000	19,881	20,789	14,706	12,326	67,702	6.5
4,001 - 6,000	15,059	15,532	8,952	7,364	46,907	4.5
2,001 - 4,000	7,985	7,273	3,825	3,451	22,533	2.1
1 - 2,000	4,994	4,268	2,640	2,134	14,036	1.3
Zero Usage	1,146	1,277	958	1,014	4,394	0.4
<b>Total Sales</b>	<b>\$ 204,527</b>	<b>\$ 213,170</b>	<b>\$ 299,449</b>	<b>\$ 331,747</b>	<b>\$ 1,048,893 **</b>	<b>100</b>

The Webb County Water Utility provides water to the cities of Rio Bravo and El Cenizo and support the Regional Wastewater Treatment Plant which also provides services to the respective communities.  
Accounts by community: Rio Bravo Water Accounts = 1,109 / Rio Bravo Wastewater Accounts = 1,093  
El Cenizo Water Accounts = 671 / El Cenizo Wastewater Accounts = 668

\*\* Total Sales were Adjusted/Decreased throughout the year by \$14,498 due to meter misreads.

Source: Webb County Water Utility



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS**

To the Honorable Judge and the Honorable County Commissioners  
Webb County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2009, which collectively comprise the Webb County, Texas' basic financial statements and have issued our report thereon dated March 29, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Webb County, Texas' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Webb County, Texas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Webb County, Texas' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their

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assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Webb County, Texas' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Webb County, Texas' financial statements that is more than inconsequential will not be prevented or detected by Webb County, Texas' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Webb County, Texas' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Webb County, Texas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Webb County, Texas, in a separate letter dated March 29, 2010.

This report is intended solely for the information and use of management, the audit committee, County Commissioners, others within the entity, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Gauger, Martiny & Co, L.L.P.*

Laredo, Texas  
March 29, 2010

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF TEXAS  
UNIFORM GRANT MANAGEMENT STANDARDS**

To the Honorable County Judge and the Honorable County Commissioners  
Webb County, Texas

**Compliance**

We have audited the compliance of Webb County, Texas, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* and the State of Texas *Uniform Grant Management Standards (UGMS)* issued by the Office of the Governor of the State that are applicable to each of its major federal and state programs for the year ended September 30, 2009. Webb County, Texas' major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on Webb County, Texas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *UGMS*. Those standards, OMB Circular A-133, and *UGMS* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and

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material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Webb County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Webb County, Texas' compliance with those requirements.

In our opinion, Webb County, Texas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2009.

#### Internal Control Over Compliance

The management of Webb County, Texas, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Webb County, Texas' internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Webb County, Texas' internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Webb County, Texas' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Webb County, Texas' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the audit committee, County Commissioners, others within the entity, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Gauger, Martiny & Co, L.L.P.*

Laredo, Texas  
March 29, 2010



**Webb County, Texas**  
**Schedule of Federal Financial Assistance**  
**for Year Ended September 30, 2009**

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
<b>U.S. Department Of Health And Human Services</b>			
* Head Start Program	93.600	06CH0929/43	7,906,785
* Head Start Program	93.600	06CH0929/44	8,304,145
* Head Start Program - ARRA Funds	93.708	06SE0929/01	577,644
<b>Passed Through Texas Department Of Housing And Community Affairs:</b>			
Low-Income Home Energy Assistance (CEAP)	93.568	58080000186	602,254
Low-Income Home Energy Assistance (CEAP)	93.568	58090000397	1,636,826
Low-Income Home Energy Assistance (WAP)	93.568	818047	100,018
Low-Income Home Energy Assistance (WAP)	93.568	81090000510	306,166
Community Services Block Grant	93.569	61080000236	532,499
Community Services Block Grant	93.569	61090000391	575,814
Community Services Block Grant - ARRA Funds	93.710	11090000568	869,850
Substance Abuse and Mental Health Service Adm.	93.243	1H79TI17235-01	1,500,000
<b>Passed Through Texas Department Of Aging and Disability Services:</b>			
* Social Services Block Grant (Home-Delivered Meals)	93.667	11K1965	476,910
* Social Services Block Grant (Home-Delivered Meals)	93.667	11K1965	470,180
<b>Passed Through Texas Department Of Family and Protective Services</b>			
Title IV-E County Legal Services to Foster Care Children	93.658	23358109	75,000
Title IV-E County Legal Services to Foster Care Children	93.658	23358109	75,000
Title-IV Child Welfare Services Contract	93.658	23358108	37,750
Total U.S. Department Of Health And Human Services			
<b>U.S. Department Of Housing And Urban Development</b>			
<b>Passed Through Texas A&amp;M University:</b>			
Nutrition and Health Learning Center	14.246		202,622
<b>Passed Through Texas Department of Housing and Community Affairs:</b>			
HOME Investment Partnership Program (Contract for Deed)	14.239	1000568	520,000
HOME Investment Partnership Program (Owner Occupied)	14.239	1001027	249,600
<b>Passed Through The Texas Department of Rural Affairs:</b>			
Community Development Block Grants/State's Program	14.228	724003	1,265,060
Community Development Block Grants/State's Program	14.228	728023	1,200,000
Community Development Block Grants/State's Program	14.228	724195	500,000
Community Development Block Grants/State's Program	14.228	721175	300,000
Community Development Block Grants/State's Program	14.228	728449	800,000
Community Development Block Grants/State's Program	14.228	728075	500,000
Total U.S. Department Of Housing And Urban Development			
<b>U.S. Department Of Agriculture</b>			
<b>Passed Through Texas Health and Human Services Commission:</b>			
Child and Adult Care Food Program	10.558	TX-2400001	848,247
Child and Adult Care Food Program	10.558	TX-2400001	810,768
<b>Passed Through Rural Development:</b>			
Housing Preservation Grant	10.433		137,214
Total U.S. Department Of Agriculture			

Cash/ Accrued Or (Deferred) 10/01/2008	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2009
625,256		7,757,484	7,160,158	27,930
		306,983	670,360	363,377
		129,684	146,573	16,889
128,892		318,124	189,232	
23,782		590,774	1,149,067	558,293
		86,422	62,640	
		5,302	19,463	14,161
129,184		414,908	285,724	
		26,856	187,491	160,635
			4,922	4,922
15,375		58,242	42,867	
47,029		47,029		
		380,697	455,568	74,871
26,591		26,591		
		51,212	111,038	59,826
11,164	308	11,472	5,797	5,797
<u>1,007,273</u>	<u>308</u>	<u>10,211,780</u>	<u>10,490,900</u>	<u>1,286,701</u>
		58,559	75,637	17,078
41,454		41,454		
			999	999
208,754	55	383,288	174,479	
		68,389	99,937	31,548
15,788		181,668	202,647	36,767
10,317		10,317		
		128,796	140,034	11,238
		133,217	157,470	24,253
<u>276,313</u>	<u>55</u>	<u>1,005,688</u>	<u>851,203</u>	<u>121,883</u>
143,882		143,882		
		743,365	859,060	115,695
89,103	(55)	137,213	48,165	
<u>232,985</u>	<u>(55)</u>	<u>1,024,460</u>	<u>907,225</u>	<u>115,695</u>

**Webb County, Texas**  
**Schedule of Federal Financial Assistance**  
**for Year Ended September 30, 2009**

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
<b>U.S. Department Of Justice</b>			
Criminal Justice Discretionary Grant Program	16.579		
Criminal Justice Discretionary Grant Program	16.579		
Criminal Justice Discretionary Grant Program	16.579	I3PSSP571	221,327
Criminal Justice Discretionary Grant Program	16.579	I3PSSP571	306,742
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		26,075
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		7,345
<b>Passed Through Criminal Justice Division Of The State Of Texas:</b>			
Juvenile Accountability Block Grant	16.523	JB-05-J20-13831-10	16,680
Juvenile Accountability Block Grant	16.523	JB-05-J20-13831-11	18,007
Edward Formula Grant Program (Operation Border Star)	16.738	DJ-06-A10-19790-01	183,645
Edward Formula Grant Program (Operation Border Star)	16.738	DJ-06-A10-19790-02	183,645
Edward Byrne Memorial JAG Program (South Tx Anti-Vio)	16.738	DJ-06-A10-18272-02	614,600
<b>Passed Through Texas Border Sheriff's Coalition:</b>			
<b>Passed Through South Texas Development Council:</b>			
Juvenile Accountability Block Grant	16.523	JB-98-J07-13832	13,366
<b>Passed Through City of Laredo:</b>			
Criminal Justice Discretionary Grant Program	16.579	I7PSSP571	76,383
Criminal Justice Discretionary Grant Program	16.579	I8PSSP571	76,236
Criminal Justice Discretionary Grant Program	16.579	I9PSSP571	72,026
Justice Assistance Grant	16.579	2007-DJ-BX-0784	62,843
Justice Assistance Grant	16.579	2006-DJ-BX-1051	40,488
Justice Assistance Grant	16.579	2008-DJ-BX-0579	20,172
Total U.S. Department Of Justice			
<b>U. S. Federal Emergency Management Agency</b>			
Emergency Food and Shelter National Board Program	83.523	22-8438-00-005	14,923
Emergency Food and Shelter National Board Program	83.523	22-8438-00-005	14,988
Total U. S. Federal Emergency Management Agency			
<b>U. S. Department Of Energy</b>			
<b>Passed Through Texas Department Of Housing And Community Affairs:</b>			
Weatherization Assistance for Low-Income Persons	81.042	568047	76,745
Weatherization Assistance for Low-Income Persons	81.042	56090000477	261,387
Weatherization Assistance for Low-Income Persons- ARRA	81.042	16090000682	1,213,006
Total U. S. Department Of Energy			
<b>U. S. Department Of Transportation</b>			
<b>Passed Through Texas Department Of Highways And Public Transportation:</b>			
Formula Grants for Other Than Urbanized Areas	20.509	51722F7145	65,824
Formula Grants for Other Than Urbanized Areas	20.509	51822F7038	270,391
Formula Grants for Other Than Urbanized Areas	20.509	51751F7275	13,750

Cash/ Accrued Or (Deferred) 10/01/2008	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2009
41,594		41,594		
		106,202	243,310	137,108
78,384		78,384		
		142,838	306,742	163,904
(305,572)		355,786	466,890	(194,468)
(16,393)		147	10,105	(6,435)
(290,377)		481,224	238,719	(532,882)
(3,968)		33		(4,001)
25,374		25,374		
			7,325	7,325
		5,807	5,807	
42,936		42,936		
		71,803	158,300	86,497
116,523		116,523		
(158)			158	
18,395		18,395		
32,126	(2,647)	29,479		
			23,609	23,609
			40,434	40,434
<u>(261,136)</u>	<u>(2,647)</u>	<u>1,516,525</u>	<u>1,460,965</u>	<u>(319,343)</u>
(425)		(93)	332	
		14,988	14,152	(836)
<u>(425)</u>		<u>14,895</u>	<u>14,484</u>	<u>(836)</u>
20,196		57,032	36,836	
		11,577	31,939	20,362
			1,051	1,051
<u>20,196</u>		<u>68,609</u>	<u>69,826</u>	<u>21,413</u>
24,659		24,659		
100,743		100,743		
654		654		

**Webb County, Texas**  
**Schedule of Federal Financial Assistance**  
**for Year Ended September 30, 2009**

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
Formula Grants for Other Than Urbanized Areas	20.509	51922F7038	293,325
Formula Grants for Other Than Urbanized Areas	20.509	51822F7117	405,480
Formula Grants for Other Than Urbanized Areas	20.509	51822F7278	26,015
Formula Grants for Other Than Urbanized Areas	20.509	51822F7182	63,152
Formula Grants for Other Than Urbanized Areas	20.509	51922F7124	88,000
Formula Grants for Other Than Urbanized Areas	20.509	51922F7169	294,348
Formula Grants for Other Than Urbanized Areas	20.509	51022F7038	272,859
Formula Grants for Other Than Urbanized Areas	20.509	51922F7224	74,171
Formula Grants for Other Than Urbanized Areas - ARRA Funds (Nonurbanized Area Formula Program)	20.509	51922F7307	567,000

Total U. S. Department Of Transportation

**U.S. Department of Homeland Security**

**Passed Through The Governor's Division of Emergency Management:**

Homeland Security Grant Program	97.053	2008-GE-T8-0034	15,485
Homeland Security Grant Program	97.067	2008-SG-T8-0009	1,950,000
Homeland Security Grant Program	97.073	2007-GE-T7-0024	240,900

**Passed Through Texas Department of Public Safety's  
Division of Emergency Management:**

Hazard Mitigation Grant	97.039	479-99479-00	345,349
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Total U.S. Department of Homeland Security

**Other Federal Financial Assistance**

**U.S. Environmental Protection Agency**

**Passed Through Texas Water Development Board**

Rio Bravo-El Cenizo Water & Wastewater Project	Not Available	G11900	5,882,145
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**U.S. Department of the Treasury, Bureau of Alcohol,  
Tobacco & Firearms**

Gang Resistance Education and Training	21.053		250,000
--	--------	--	---------

Total Other Federal Financial Assistance

**Total Federal Financial Assistance**

**Notes to Schedule Of Expenditures of Federal Awards**

**This schedule is prepared using the modified accrual basis.**

**\* Major Program**

Cash/ Accrued Or (Deferred) 10/01/2008	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2009
6,638		238,110	286,687	55,215
11,707		215,993	393,773	189,487
		26,015	26,015	
		55,007	63,152	8,145
			88,000	88,000
			24,213	24,213
			12,991	12,991
			1,310	1,310
144,401		661,181	896,141	379,361
			252,153	252,153
(74,853)			74,853	
(74,853)			327,006	252,153
9,578		63,183	2,839	(50,766)
		13,610	16,395	2,785
9,578		76,793	19,234	(47,981)
1,354,332	(2,339)	14,579,931	15,057,201	1,829,263

**Webb County, Texas**  
**Schedule of State Financial Assistance**  
**for Year Ended September 30, 2009**

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Cash Accrued Or (Deferred) Revenue At 10/01/2008</u>
<b>* Community Justice Assistance Division</b>			
Substance Abuse Felony	091-015	70,337	(11,853)
Grant Period Ended 8/31/09			
Substance Abuse Felony	091-015	66,724	
Grant Period Ended 8/31/10			
Community Corrections	-	311,844	(52,768)
Grant Period Ended 8/31/09			
Community Corrections	-	313,929	
Grant Period Ended 8/31/10			
Day Reporting Center	240-001	175,824	(26,899)
Grant Period Ended 8/31/09			
Day Reporting Center	240-001	168,520	
Grant Period Ended 8/31/10			
Basic Supervision	240-0900	559,297	(105,660)
Grant Period Ended 8/31/09			
Basic Supervision	240-0900	612,083	
Grant Period Ended 8/31/10			
Treatment Incarceration Program - Assessment	240-009	216,000	(45,632)
Intervention Program			
Grant Period Ended 8/31/09			
Treatment Incarceration Program - Assessment	240-009	205,692	
Intervention Program			
Grant Period Ended 8/31/10			
Mentally Impaired Caseload	240-0013	51,993	(7,190)
Grant Period Ended 8/31/09			
Mentally Impaired Caseload	240-0013	54,064	
Grant Period Ended 8/31/10			
Total Community Justice Assistance Division			<u>(250,002)</u>
<b>Texas Department of Transportation</b>			
Border Colonia Access Program - El Cenizo	3BCF5012	2,317,278	21,486
Border Colonia Access Program - Bruni, Mirando City, Los Corralitos	3BCF5014	1,094,228	84,604
Border Colonia Access Program - Tanquecitos I & II	5BCF5029	1,230,015	9,458
Border Colonia Access Program - D-5 Acres	5BCF5030	241,083	1,068
Border Colonia Access Program - Penitas	5BCF5031	1,127,320	22,899
Border Colonia Access Program - San Carlos 1 and 2	5BCF5032	1,442,002	13,336
Border Colonia Access Program - Old Milwaukee	5BCF5033	423,786	1,684
Border Colonia Access Program - Ranchitos 359	5BCF5034	337,035	1,280
Border Colonia Access Program - Los Altos	5BCF5035	569,306	3,715
Total Texas Department of Transportation			<u>159,530</u>
<b>* Texas Juvenile Probation Commission</b>			
Border Project	TJPC-B-09-240	26,537	(620)
Border Project	TJPC-B-10-240	26,537	
Community Corrections Assistance	TJPC-Y-08-240	543,639	(7,139)
Community Corrections Assistance	TJPC-Y-09-240	543,639	(69,468)
Community Corrections Assistance	TJPC-Y-10-240		
Progressive Sanctions ISJPO	TJPC-O-09-240	27,240	(887)

Beginning Balance Adjustment	Other Sources Income	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash Accrued Or (Deferred) Revenue At 9/30/2009
		52,753	64,606	
		16,681	5,956	(10,725)
		234,742	287,510	
		78,482	34,309	(44,173)
		129,510	156,409	
		42,130	16,151	(25,979)
		448,852	554,512	
		143,009	27,625	(115,384)
		204,402	250,034	
		51,423	6,172	(45,251)
		38,995	46,185	
		13,516	5,570	(7,946)
		<u>1,454,495</u>	<u>1,455,039</u>	<u>(249,458)</u>
		21,486		
		264,360	179,756	
			(9,458)	
		28,210	76,812	49,670
		2,194	3,960	24,665
		4,037		9,299
		28,934	27,851	601
		5,817	6,124	1,587
		<u>51,730</u>	<u>48,365</u>	<u>351</u>
		<u>406,768</u>	<u>333,410</u>	<u>86,172</u>
		22,114	22,734	
			3,874	3,874
			7,139	
(1,378)		442,178	513,024	
		90,607	34,584	(56,023)
		22,700	23,587	



**Webb County, Texas**  
**Schedule of State Financial Assistance**  
**for Year Ended September 30, 2009**

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Cash Accrued Or (Deferred) Revenue At 10/01/2008</u>
<b>Texas Juvenile Probation Commission-Continued</b>			
Progressive Sanctions ISJPO	TJPC-O-10-240	27,240	
Salary Adjustment	TJPC-Z-09-240	111,150	(11,360)
Salary Adjustment	TJPC-Z-10-240	111,150	
State Aid	TJPC-A-09-240	190,356	(21,803)
State Aid	TJPC-A-10-240		
Progressive Sanctions JPO	TJPC-F-09-240	232,566	35,231
Progressive Sanctions JPO	TJPC-F-10-240	232,566	
Progressive Sanctions Level 1-2-3	TJPC-G-09-240	46,339	(1,764)
Justice Benefits, Inc.	TJPC-E-01-240		
Justice Benefits, Inc.	TJPC-E-02-240		
Justice Benefits, Inc.	TJPC-E-03-240		(146,798)
Justice Benefits, Inc.	TJPC-E-04-240		(247,790)
Justice Benefits, Inc.	TJPC-E-05-240		(410,223)
Justice Benefits, Inc.	TJPC-E-06-240		(649,900)
Justice Benefits, Inc.	TJPC-E-07-240		(787,748)
Justice Benefits, Inc.	TJPC-E-08-240		(818,207)
Justice Benefits, Inc.	TJPC-E-09-240		(781,567)
Justice Benefits, Inc.	TJPC-E-10-240		(555,199)
Commitment Reduction Program	TJPC-C-10-240	102,200	
ICBP Regional	TJPC-X-09-240	191,075	14,508
ICBP Regional	TJPC-X-10-240	191,075	
Diversionary Placement Fund	TJPC-H-08-240	341,967	29,402
Diversionary Placement Fund	TJPC-H-09-240	443,292	
Diversionary Placement Fund	TJPC-H-10-240	421,187	
Juvenile Justice Alternative Education Program	TJPC-P-08-240	18,770	20,303
Juvenile Justice Alternative Education Program	TJPC-P-09-240	18,770	88,638
Juvenile Justice Alternative Education Program	TJPC-P-10-240	18,770	
Total Juvenile Probation Commission			<u>(4,322,391)</u>
<b>Texas Automobile Theft Prevention Authority</b>			
Auto Theft Prevention Authority Fund	SA-T01-10057-09		2,820
Auto Theft Prevention Authority Fund	SA-T01-10057-10		
Total Texas Automobile Theft Prevention Authority			<u>2,820</u>
<b>Texas Water Development Board</b>			
Rio Bravo -El Cenizo Water & Wastewater Project	G-17100/G-11800	20,809,778	124,506
Total Texas Water Development Board			<u>124,506</u>
<b>Texas Parks &amp; Wildlife Department</b>			
Community Outdoor Outreach Program	52-000439	35,000	1,753
Community Outdoor Outreach Program - Youth Posse	52-000487	49,610	
Total Texas Parks & Wildlife			<u>1,753</u>

Beginning Balance Adjustment	Other Sources Income	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash Accrued Or (Deferred) Revenue At 9/30/2009
		4,540	3,744	(796)
		76,436	87,796	
		18,525	8,603	(9,922)
		158,480	180,283	
		39,449	12,397	(27,052)
		232,566	197,335	
		38,761	36,608	(2,153)
		38,362	40,126	
	21	146,777		(146,798)
	2,445	108,281	9,734	(247,790)
	6,534	183,411	27,512	(410,223)
	20,958	243,180	24,461	(649,900)
	31,911	290,722	184,785	(787,748)
	55,361	275,963	300,865	(818,207)
	27,697	259,243	323,580	(781,567)
	13,491		239,859	(555,199)
	134		12,392	(542,941)
		177,192	162,684	
			14,869	14,869
14,000				14,000
		443,206	443,206	
		70,198		(70,198)
		20,303		
		633,422	561,927	17,143
			64,543	64,543
<u>12,622</u>	<u>158,552</u>	<u>4,036,617</u>	<u>3,542,252</u>	<u>(4,992,087)</u>
		23,147	27,558	7,231
			3,702	3,702
		23,147	31,260	10,933
		1,461,440	1,675,328	338,394
		1,461,440	1,675,328	338,394
		14,556	14,549	1,745
			4,581	4,581
		14,556	19,130	6,326

**Webb County, Texas**  
**Schedule of State Financial Assistance**  
**for Year Ended September 30, 2009**

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Cash Accrued Or (Deferred) Revenue At 10/01/2008</u>
<b>Texas State Comptroller</b>			
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 1 FY 2009 Award		(3,556)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 1 FY 2010 Award		
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 4 FY 2009 Award		(2,500)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 3 FY 2009 Award		(2,000)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 3 FY 2010 Award		
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 2 FY 2010 Award		
Total Texas State Comptroller			<u>(8,056)</u>
<b>Texas Commission on Environmental Quality (TCEQ)</b>			
<b>Passed Through South Texas Development Council</b>			
Solid Waste Management Implementaion Grant Program	09-19-G03	30,000	
Total Texas Comission on Environmental Quality			<u></u>
<b>Texas Task Force on Indigent Defense</b>			
* FY2009 Multi-year Discretionary Grant	212-09-D16	414,275	
FY2008 Formula Grant Program	212-08-240	83,906	
Equalization Disbursement	-	567,255	(173,928)
Total Texas Task Force on Indigent Defense			<u>(173,928)</u>
<b>Office of Attorney General</b>			
Title IV-D Automated Information Contract	09-C0078	33,551	(66,355)
Sheriff's Department - Other Victim Assistance Grant	08-02512	48,880	7,663
Sheriff's Department - Other Victim Assistance Grant	08-02512	49,460	3,244
Sheriff's Department - Other Victim Assistance Grant	1017011	50,000	
District Attorney's Other Victim Assistance Grant	08-02520	49,272	5,491
District Attorney's Other Victim Assistance Grant	08-02520	50,000	3,844
Texas VINE	09-08814	30,108	2,509
Texas VINE	10-13044	30,108	
Total Office of Attorney General			<u>(43,604)</u>
<b>Office of the Governor</b>			
Border Security Enhancement Operations Project-Operation Border Star	BSOC-OP-BS-005	427,216	2,832
<b>Passed through Texas Border Sheriff's Coalition</b>			
Local Border Security Program	LBSP-08-WEBB	916,594	551,264
Operation Linebacker	2008-DD-BX-0188 WEBB	249,100	
Total Office of the Governor			<u>554,096</u>
<b>Division of Emergency</b>			
* Border Security Equipment and Technology	BSET-08-015	358,135	
Total Division of Emergency			<u></u>

Beginning Balance Adjustment	Other Sources Income	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash Accrued Or (Deferred) Revenue At 9/30/2009
			2,971	(585)
		6,500		(6,500)
			1,303	(1,197)
			1,070	(930)
		2,000		(2,000)
		4,000		(4,000)
		12,500	5,344	(15,212)
		11,573	30,000	18,427
		11,573	30,000	18,427
		228,033	321,162	93,129
		83,906	83,906	
		336,372	73,811	(436,489)
		648,311	478,879	(343,360)
		423		(66,778)
		7,663		
		36,535	38,505	5,214
			3,247	3,247
		46,114	42,768	2,145
160		4,004		
		30,108	27,599	
			2,509	2,509
160		124,847	114,628	(53,663)
		2,832		
110,532	9,316	525,973	617,062	743,569
		126,000	235,449	109,449
110,532	9,316	654,805	852,511	853,018
			354,522	354,522
			354,522	354,522

**Webb County, Texas**  
**Schedule of State Financial Assistance**  
**for Year Ended September 30, 2009**

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Cash Accrued Or (Deferred) Revenue At 10/01/2008</u>
<b>Criminal Justice Division</b>			
Webb County Crime Victims Community Outreach Services Program	WF-07-V30-19441-01	7,966	705
Webb County DWI/Drug Court Program	2056401	202,145	
406th District Court Drug Court Program	2056402	222,359	
			<hr/>
Total Criminal Justice Division			<hr/> <hr/> 705
Total State Financial Assistance			<hr/> <hr/> (3,954,571)

**Notes to Schedule Of Expenditures of State Awards**

**This schedule is prepared using the modified accrual basis.**

**\* Major Program**

<u>Beginning Balance Adjustment</u>	<u>Other Sources Income</u>	<u>Receipts Or Revenues Recognized</u>	<u>Disbursements Expenditures</u>	<u>Cash Accrued Or (Deferred) Revenue At 9/30/2009</u>
		705		
		5,220	50,043	44,823
			5,551	5,551
		5,925	55,594	50,374
<u>123,314</u>	<u>167,868</u>	<u>8,854,983</u>	<u>8,947,896</u>	<u>(3,935,614)</u>

Webb County, Texas  
Federal Schedule of Findings and Questioned Costs  
Year Ended September 30, 2009

**Section I - Summary of Auditors' Results**

***Financial Statements***

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ yes   X   no

Significant deficiencies identified that are  
not considered to be material weaknesses?

\_\_\_\_\_ yes   X   none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes   X   no

***Federal Awards***

Internal Control over major programs:

Material weakness(es) identified?

\_\_\_\_\_ yes   X   no

Significant deficiencies identified that are  
not considered to be material weaknesses?

\_\_\_\_\_ yes   X   none reported

Type of auditors' report issued on compliance  
for major programs:

Unqualified

Any audit findings disclosed that are required  
to be reported in accordance with  
Section .510(a) of Circular A-133?

\_\_\_\_\_ yes   X   no

Identification of major programs:

CFDA Number

Name of Federal Program or Cluster

93.600

U.S. Department of Health and Human Services – Head  
Start

93.708

U.S. Department of Health and Human Services – Head  
Start – ARRA Funds

93.667

U.S. Department of Health and Human Services – Social  
Services Block Grant

Webb County, Texas  
Federal Schedule of Findings and Questioned Costs  
Year Ended September 30, 2009

**Section I - Summary of Auditors' Results (Continued)**

***Federal Awards (Continued)***

Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 452,323

Auditee qualified as low-risk auditee?   X   yes        no

**Section II – Financial Statements Findings**

No matters were reported

**Section III – Federal Awards Findings and Questioned Costs**

No matters were reported



Webb County, Texas  
Federal Summary Schedule of Prior Audit Findings  
Year Ended September 30, 2009

**Federal Award Findings and Questioned Costs**

There were no audit findings reported in the prior audit's schedule of findings and questioned costs.

Webb County, Texas  
State Schedule of Findings and Questioned Costs  
Year Ended September 30, 2009

**Section I - Summary of Auditors' Results**

***Financial Statements***

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ yes   X   no

Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ yes   X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

***State Awards***

Internal Control over major programs:

Material weakness(es) identified? \_\_\_\_\_ yes   X   no

Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ yes   X   none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with the State of Texas Single Audit Circular Section .510(a)? \_\_\_\_\_ yes   X   no

Identification of major programs:

**Name of State Program or Cluster**

- Texas Task Force on Indigent Defense – Multi-year Discretionary Grant
- Office of the Governor – Division of Emergency – Border Security Equipment and Technology
- Texas Department of Criminal Justice – Community Justice Assistance Division
- Texas Juvenile Probation Commission

Webb County, Texas  
State Schedule of Findings and Questioned Costs  
Year Ended September 30, 2009

**Section I - Summary of Auditors' Results (Continued)**

***State Awards (Continued)***

Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee?   X   yes        no

**Section II - Financial Statement Findings**

No matters were reported

**Section III – State Award Findings and Questioned Costs**

No matters were reported

Webb County, Texas  
State Summary Schedule of Prior Audit Findings  
Year Ended September 30, 2009

**State Award Findings and Questioned Costs**

There were no audit findings reported in the prior audit's schedule of findings and questioned costs.



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